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C. W. IRWIN,

CUSTOM HOUSE BROKER

AND FORWARDER

40 YONGE ST., TORONTO.

FOREIGN GOODS

DELIVERED IN CANADA

FREIGHT AND DUTY PAID.

Consignments sent to me will be passed Customs and distributed speedily by unexcelled facilities.

CORRESPONDENCE SOLICITED

MEMO.—My business in this line has increased yearly.

BEATTY, BLACKSTOCK, NESBITT & CHADWICK

Barristers, Solicitors, Notaries, &c.

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IRWIN'S

HAND-BOOK

TO THE

CANADA TARIFF

(REVISED.)

RESUMÉ OF COMMERCIAL LAW OF ONTARIO, EXCHANGE TABLES FOR FRANC, MARK, FLORIN OF AUSTRIA, FLORIN OF THE NETHERLANDS, AND TABLES FOR METRES INTO YARDS, KILOS INTO POUNDS AVOIRDUPOIS, ETC., ETC.

ALPHABETICALLY ARRANGED.

COMPILED AND PUBLISHED BY

C. W. IRWIN, CUSTOMS BROKER

40 YONGE STREET.

TORONTO, 1894.

Entered according to Act of Parliament of Canada, in the year 1894, by C. W. Irwin, at the Department of Agriculture.

PREFACE.

Thirteen is by some considered an unlucky number, and as a oil for this, perhaps, has been created the comforting adage that there is "luck in *odd* numbers." In the latter belief I herewith beg to present to the Trade my Thirteenth edition of "IRWIN'S HAND-BOOK TO THE CANADIAN TARIFF." You have been good enough to buy, read, and use my previous editions, and I believe that if you exercise the same faith and course with this one, you will not fail to profit by it. A profit is often to be made by noting the variations in the customs ratings, and taking care that the latest rulings shall be advantaged of.

The past year has been an eventful one in the line of Customs Tariffs. The United States to the south of us has been waiting almost the whole of that length of time in anxious uncertainty as to what results would be arrived at by their Governing Body. We in Canada are, fortunately, under our more modern Constitution, relieved from any such long-drawn indecision. By our system of *Responsible Government*, the Duties are changed in a single night, the Government takes possession of the telegraph wires, the Bill, as introduced by the Finance Minister is at once Law, and goes into immediate effect. All business interests are thus treated on the same basis, and all unfair preferences prevented. During the session, the Government issued no less than eight supplementary Tariff advices, recording the minor changes from time to time ntroduced by the Legislature in their first draft, and the close of

the session completed the Tariff. What the Business houses in the United States were so long waiting for, we, in Canada, at once enjoyed, *the ability to go ahead.*

These changes in Tariff have affected many classes of ratings, and I have given the keenest attention to the solving of every instance of extension, or of change. Other persons have issued Hand-books in advance of mine, but I have preferred to be *sounder and surer*, and not quite so headlong. This Hand-book is *up to date:* it contains *all the latest Rulings*, and is all the better for being *mature and well ripened.*

A Resumé of the Ontario Commercial Law has been added, and as it has been prepared by the most eminent firm of Commercial lawyers in our country, it will, I am sure, be gladly received by the Trade, and be of advantage to this Publication.

Almost every branch of the Importing Trade has been affected by the recent changes. My Hand book is, therefore, more than ever *a Necessity*, and should any further enquiries be desired, I shall be glad, on their receipt, to give them my immediate and personal attention. Houses in the United States selling goods in Canada, "Duty and Freight paid," will find it much to their advantage to forward their consignments to me for entry and distribution, as a practised hand may sometimes be able to better discriminate in the details of classification, and so facilitate their transactions.

Publishing my Hand-book for their use, and thanking my clients for their past business, I am, as ever,

Respectfully their servant,

C. W. IRWIN.

HINTS FOR IMPORTERS.

Invoices must in all cases, under words "Certified Correct," bear signature of firm shipping goods to Canada.

Invoices must in all cases be made out in currency of the country from which the goods are shipped direct to Canada.

VALUATION FOR DUTY.

Whenever any duty *ad valorem* is imposed on any goods imported into Canada, the value for duty shall be the fair market value thereof, when sold for home consumption, in the principal markets of the country whence and at the time when the same were exported directly to Canada. 46 V., c. 12, s. 68.

Such market value shall be the fair market value of such goods in the usual and ordinary commercial acceptation of the term, at the usual and ordinary credit, and not the cash value of such goods, except in cases in which the article imported is, by universal usage, considered and known to be a cash article, and so *bona fide* paid for in all transactions in relation to such article; and all invoices representing cash values, except in the special cases herein referred to, shall be subject to such additions as to the collector or appra ser of the port at which they are presented appear just and reasonable, to bring up the amount to the true and fair market value, as required by this section. 46 V., c. 12, s. 69.

GOODS SHIPPED FROM U. S. BONDED WAREHOUSE.

Goods shipped from bonded warehouse in the United States, must pay duty on the "duty paid fair market value for home consumption in the U. S.," and not on value "in bond" as formerly.

CUSTOMS TARIFF ACT.

HER Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows :—

1. This Act may be cited as *The Customs Tariff*, 1894.

2. In this Act, and in any other Act relating to Customs, unless the context otherwise requires,—

(*a*) The initials "n.e.s." represent and have the meaning of the words "not elsewhere specified ;"

(*b*) The initials "n.o.p." represent and have the meaning of the words "not otherwise provided for;"

(*c*) The expression "gallon" means an imperial gallon;

(*d*) The expression "ton" means two thousand pounds avoirdupois;

(*e*) The expression "proof," or "proof spirits," when applied to wines or spirits of any kind, means spirits of a strength equal to that of pure ethyl alcohol compounded with distilled water in such proportions that the resultant mixture shall at a temperature of sixty degrees Fahrenheit have a specific gravity of 0·9198 as compared with that of distilled water at the same temperature;

(*f*) The expression "gauge," when applied to metal sheets or plates or to wire, means the thickness as determined by Stubbs' Standard Gauge ;

(*g*) The expression "in diameter," when applied to tubing, means the actual inside diameter ;

(*h*) The expression "sheet," when applied to metals, means a sheet or plate not exceeding three-sixteenths of an inch in thickness ;

(*i*) The expression "plate," when applied to metals, means a plate or sheet more than three sixteenths of an inch in thickness.

3. The expressions mentioned in section two of *The Customs Act*, as amended by section two of *The Customs Amendment Act*, 1888, whenever they occur herein, or in any Act relating to the Customs, unless the context otherwise requires, have the meaning assigned to them respectively by the said sections two ; and any power conferred upon the Governor in Council by *The Customs Act* to transfer dutiable goods to the list of goods which may be imported free of duty is not hereby abrogated or impaired.

4. Subject to the provisions of this Act and to the requirements of *The Customs Act*, Chapter thirty-two of the Revised Statutes, as amended, there shall be levied, collected and paid upon all goods enumerated, or referred to as not enumerated, in Schedule A to this Act, the several rates of duties of Customs set forth and described in the said Schedule and set opposite to each item respectively or charged thereon as not enumerated, when such goods are imported into Canada or taken out of warehouse for consumption therein.

5. Subject to the same provisions and to the further conditions contained in Schedule B to this Act, all goods enumerated in the said Schedule B may be imported into Canada or may be taken out of warehouse for consumption therein, without the payment of any duties of Customs thereon.

6. The importation into Canada of any goods enumerated, described or referred to in Schedule C to this Act, is prohibited; and any such goods if imported shall thereby become forfeited to the Crown and shall be destroyed; and any person importing any such prohibited goods, or causing or permitting them to be imported, shall for each offence incur a penalty of two hundred dollars.

7. The whole or part of the duties hereby imposed upon fish and other products of the fisheries may be remitted as respects either the United States or Newfoundland, or both, upon proclamation of the Governor in Council, which may be issued whenever it appears to his satisfaction that the Governments of the United States and Newfoundland, or of either of them, have made changes in their tariffs of duties imposed upon articles imported from Canada, in reduction or repeal of the duties in force in the said countries respectively.

8. Eggs may be imported into Canada free of duty, or at a less duty than is provided for by this Act, upon proclamation of the Governor in Council, which may be issued whenever it appears to his satisfaction that eggs from Canada may be imported into the United States free of duty, or at a rate of duty not exceeding that payable on eggs under such proclamation when imported into Canada.

9. Whenever it appears to the satisfaction of the Governor in Council that the Governments of France and Spain, or either of them, have made changes in their tariff of duties imposed upon articles imported from Canada, in reduction or repeal of the duties now in force in the said countries, he may, by proclamation, order the whole or part of the duty of thirty per cent *ad valorem* hereby imposed upon wines imported into Canada to be remitted as

respects importations from the said countries, or from that one of the said countries by the Government of which such change in its tariff of duties has been made as aforesaid.

10. Shingles and pulp wood, or either of them, may be imported into Canada free of duty, upon proclamation of the Governor in Council, which may be issued whenever it appears to his satisfaction that shingles and wood pulp, or either of them, from Canada may be imported into the United States free of duty.

11. Any or all of the following things, that is to say: green or ripe apples, beans, buckwheat, pease, potatoes, rye, rye-flour, hay, and vegetables specified in item 41 in schedule A to this Act, shall be free of duty when imported into Canada from the country of production, upon proclamation of the Governor in Council, which may be issued whenever it appears to his satisfaction that such country imposes no duty on the like product or products imported into it from Canada.

12. Barley and Indian corn shall be free of duty when imported into Canada from the country of production, upon proclamation of the Governor in Council, which may be issued whenever it appears to his satisfaction that such country whence either or both these products are imported admits both these products free of duty imported into it from Canada.

13. If any country imposes a duty upon the articles enumerated in items 734 to 745, both inclusive, in schedule B to this Act, or upon any of such articles, when imported into such country from Canada, the Governor in Council may, by proclamation published in the *Canada Gazette*, declare the following export duties, or any of them, chargeable upon logs exported from Canada to such country, that is to say: on pine, Douglas fir, spruce, fir balsam, cedar, elm and hemlock logs, an export duty not exceeding three dollars per thousand feet, board measure; and in case of the export of any of the above-mentioned logs in shorter lengths than nine feet, then a rate per cord may be levied in the same way, not greater than the equivalent of the above-mentioned rate per thousand feet, board measure; and such export duty shall be chargeable accordingly, after the publication of such proclamation: Provided, that the Governor in Council may by proclamation, published in like manner, from time to time remove and re-impose such export duty.

14. Any goods or packages being the growth, produce or manufacture of Canada, and having been exported therefrom and intended to be returned, may be admitted free of duty on being re-imported into Canada; provided such goods or packages were entered for exportation, and branded or marked by a collector or

proper officer of Customs, and are fully identified by the collector or proper officer at the port or place where they are so re-imported; and provided further, that the property in such goods or packages has continued in the person by whom they were exported, and that such re-importation takes place within one year of the exportation thereof.

15. On imported Indian corn, to be kiln-dried and ground into meal for human food, or ground into meal and kiln-dried for such use, under such regulations as are made by the Governor in Council, there may be allowed a drawback of ninety per cent of the duty paid.

16. The export of deer, wild turkeys, quail, partridge, prairie fowl and woodcock, in the carcase or parts thereof, is hereby declared unlawful and prohibited; and any person exporting or attempting to export any such article shall for each such offence incur a penalty of one hundred dollars, and the article so attempted to be exported shall be forfeited, and may, on reasonable cause of suspicion of intention to export, be seized by any officer of the Customs, and, if such intention is proved, shall be dealt with as for breach of the Customs laws; Provided, that this section shall not apply to the export, under such regulations as are made by the Governor in Council, of any carcase or part thereof of any deer raised or bred by any person, company or association of persons upon his or their own lands

17. Regulations respecting the manner in which molasses and syrups shall be sampled and tested for the purpose of determining the classes to which they belong with reference to the duty chargeable thereon shall be made by the Controller of Customs; and the instruments and appliances necessary for such determination shall be designated by him and supplied to such officers as are by him charged with the duty of sampling and testing such molasses and syrups; and the decision of any officer (to whom is so assigned the testing of such articles) as to the duties to which they are subject under the tariff shall be final and conclusive, unless upon appeal to the Commissioner of Customs within thirty days from the rendering of such decision, such decision is, with the approval of the Controller, changed: and the decision of the Commissioner with such approval shall be final.

18. In the case of all wines, spirits, or alcoholic liquors subject to duty according to their relative strength of proof, such strength shall be ascertained either by means of Sykes' hydrometer or of the specific gravity bottle, as the Controller of Customs directs; and in case such relative strength cannot be correctly ascertained by the direct use of the hydrometer or gravity bottle, it shall be

ascertained by the distillation of a sample and the subsequent test in like manner of the distillate.

19. All medicinal or toilet preparations imported for completing the manufacture thereof, or for the manufacture of any other article by the addition of any ingredient or ingredients, or by mixing such preparations, or by putting up or labelling the same, alone or with other articles or compounds, under any proprietary or trade name, shall be, irrespective of cost, valued for duty and duty shall be paid thereon at the ordinary market value in the country whence imported of the completed preparation when put up and labelled under such proprietary or trade name, less the actual cost of labour and material used or expended in Canada in completing the manufacture thereof or putting up or labelling the same.

20. All medicinal preparations, whether chemical or other, usually imported with the name of the manufacturer, shall have the true name of such manufacturer and the place where they are prepared permanently and legibly affixed to each parcel by stamp, label or otherwise; and all medicinal preparations imported without such names so affixed shall be forfeited.

21. The value of all bottles, flasks, jars, demijohns, carboys, casks, hogsheads, pipes, barrels, and all other vessels or packages, manufactured of tin, iron, lead, zinc, glass or any other material, and capable of holding liquids,—and all packages in which goods are commonly placed for home consumption, including cases in which bottled spirits, wines or malt liquors or other liquids are contained,—and every package being the first receptacle or covering inclosing goods for purpose of sale,—shall in all cases, not otherwise provided for, in which they contain goods subject to an *ad valorem* duty or a specific and *ad valorem* duty, be taken and held to be a part of the fair market value of such goods for duty, and shall be charged with the same rate of *ad valorem* duty as is to be levied and collected on the goods they contain; and when they contain goods subject to a specific duty only, such packages shall be charged with a duty of customs of twenty per cent *ad valorem*, to be computed upon their original fair market value; and all or any of the above packages described as capable of holding liquids, when containing goods exempt from duty under this Act, shall be charged with a duty of twenty per cent *ad valorem*, provided the contents thereof are not of such a nature that the destruction of the package becomes necessary in order to release the goods,—and all other packages containing free goods and being the first receptacles or inner coverings inclosing goods for the purpose of sale, and which are not the usual and ordinary outside packages in which such goods as they contain are packed for exportation, shall be

dutiable at the same rate as if imported empty; but all packages not hereinbefore specified, and not herein specially charged with or declared liable to duty under regulations, and being the usual and ordinary packages in which goods are packed for exportation, according to the general usage and custom of trade, shall be free of duty: Provided further, that all special packages or coverings unlike those in which such goods as they contain are usually packed for home consumption, and all such packages or coverings as are apparently designed for use other than in the importation of the goods they contain, shall be subject to the same rates of duty as they would be subject to if imported empty or separate from their contents.

22. Any person who, without lawful excuse, the proof of which shall be on the person accused, sends or brings into Canada, or who, being in Canada, has in his possession, any bill-heading or other paper appearing to be a heading or blank capable of being filled up and used as an invoice, and bearing any certificate purporting to show, or which may be used to show, that the invoice which may be made from such bill-heading or blank is correct or authentic, is guilty of an indictable offence and liable to a penalty of five hundred dollars, and to imprisonment for a term not exceeding twelve months, in the discretion of the court, and the goods entered under any invoice made from any such bill-heading or blank shall be forfeited.

23. With respect to goods imported for manufacturing purposes that are admissable under this Act for any specific purposes, at a lower rate of duty than would otherwise be chargeable, or exempt from duty, the importer claiming such exemption from duty, or proportionate exemption from duty, shall make and subscribe to the following affidavit or affirmation before the collector of Customs at the port of entry:—

I, (*name of importer*) the undersigned, importer of the (*names of the goods or articles*) mentioned in this entry, do solemnly (*swear or affirm*) that such (*names of the goods or articles*) are imported by me for the manufacture of (*names of the goods to be manufactured*) in my own factory, situated at (*name of the place, county and province*), and that no portion of the same will be used for any other purpose or disposed of until so manufactured.

24. The following Acts are hereby repealed:—Chapter thirty-three of the Revised Statutes, intituled *An Act respecting the duties of Customs*; chapter thirty-nine of the statutes of 1887, intituled *An Act to amend the Act respecting the duties of Customs*; chapter fifteen of the statutes of 1888, intituled *An Act to amend chapter thirty-three of the Revised Statutes of Canada, respecting the duties*

of Customs; chapter twenty of the statutes of 1890, in ituled *An Act to amend the Acts respecting the duties of Customs*; chapter twenty-one of the statutes of 1890, intituled *An Act to amend the Act of the present session, intituled An Act to amend the Acts respecting the duties of Customs*; chapter forty-five of the statutes of 1891, intituled *An Act to amend the Acts respecting the duties of Customs*; chapter twenty-one of the statutes of 1892, intituled *An Act further to amend the Acts respecting the duties of Customs*; and chapter sixteen of the statutes of 1893, intituled *An Act further to amend the Acts respecting the duties of Customs.*

25. All Orders in Council and all departmental regulations inconsistent with any of the provisions of this Act are hereby repealed.

26. The foregoing provisions of this Act shall be held to have come into force on the twenty-seventh day of March, in the present year one thousand eight hundred and ninety-four, and to apply and to have applied to all goods imported or taken out of warehouse for consumption on or after the said day: Provided, that in the case of goods which were imported or taken out of warehouse fo consumption, and on which duty was paid, on or after the 27th day of March, 1894, in accordance with the rate of duty set forth as payable on such goods in the resolutions respecting the duties of Customs introduced in the House of Commons on the said 27th day of March, or in any such resolution subsequently introduced in the said House, the duty so paid shall not be affected, nor shall the person paying it be entitled to any refund or be liable to any further payment of duty, by reason of such rate of duty being altered by any resolution introduced subsequently to that in accordance with which such duty was paid and before the passing of this Act.

DOMINION OF CANADA
CUSTOMS TARIFF.

A

	Duty.
Absinthe, see spirits,	
Absorbent Cotton prepared for surgical use.....	20 per cent.
Accordeons	25 per cent.
Acetate of iron, viz:—Iron liquor, solution of acetate of iron for dyeing and calico printing.....	Free.
Acetate of lead, not ground.....	Free.
Acid, Acetic and Pyroligneous, N.E.S. and Vinegar. a specific duty of fifteen cents for each gallon of any strength, not exceeding the strength of proof, and for each degree of strength in excess of the strength of proof, an additional duty of two cents. The strength of proof shall be held to be equal to six per cent. of absolute acid, and in all cases the strength shall be determined in such manner as is established by the Governor in Council....	15c. per gal.
Acid, Acetic and Pyroligneous of any strength, when imported by dyers, calico printers or manufacturers of acetates or colours, for exclusive use in dyeing or printing, or for the manufacture of such acetates or colours in their own factories, under such regulations as are established by the Governor in Council.....	25 per cent.
Acid, viz: Glacial acetic acid or acetic acid exceeding the strength of proof, when imported by druggists and others than dyers, calico printers, or manufacturers of vinegar or acetates or colours, to be used in their own factories for purposes of manufacture other than those mentioned in the next preceding item, a specific duty equal to fifteen cents per gallon of the strength of proof and one cent additional per gallon for each degree of strength in excess of the strength of proof....	15c. per gal.

	Duty.
Acids used for medicinal, chemical or manufacturing purposes, not specially provided for in this Act	Free.
Acid, Boracic	Free.
Acid, Muriatic and Nitric, and all mixed acids	20 per cent.
Acid, Oxalic	Free.
Acid, Stearic	20 per cent.
Acid, Sulphuric	4/10 ct. per lb.
Acid, Tannic	Free.
Acids, N. E. S.	20 per cent.
But Carboys and Demijons, containing Acids, Vinegar, or other liquids, shall be subject to the same duty as if empty, viz	30 per cent.
Acid Phosphate	2c. per lb.
Aconite Root, unground	Free.
Acorns, as nuts	2 cts. per lb.
Admiralty Charts	Free.
Advertising pamphlets, pictorial show cards, circulars, illustrated advertising periodicals, illustrated price lists, advertising calenders, advertising almanacs, tailors' and mantle-makers' fashion plates, and all chromos, chromotypes, oleographs or artistic work of similar kinds, produced by any process other than hand painting or drawing, whether for business or advertising purposes or not, printed or stamped on paper, cardboard or other material, N. E. S.	6c. per lb. and 20 per cent.
Advertising matter, viz.: Labels for fruits, vegetables, meat, fish, confectionery, and other goods, also tickets, posters, advertising bills and folders,	15c. per lb.
whether lithographed or printed	and 25 per cent.
Adzes	35 per cent.
Agaric—"Dye Stuff" crude	Free.
Agate-ironware	35 per cent.
Agricultural Implements, viz:—Mowing machines, self-binding harvesters, harvesters without binders, binding attachments, reapers, sulky and walking ploughs, harrows, cultivators, seed drills and horse-rakes	20 per cent.
Agricultural Implements, viz:—Axes of all kinds, scythes, hay knives, lawn mowers, pronged forks, rakes, n.e.s., and hoes, and other agricultural tools or implements, n e.s	35 per cent.

	Duty.
Agricultural Implements, viz.: Shovels and Spades, and Shovel and Spade Blanks, and Iron or Steel cut to shape for same, 50 cts. per doz., and	25 per cent.
Air Brakes	30 per cent.
Alabaster Ornaments	35 "
Alarm Money Drawers as office furniture	30 "
Albany Compound, Grease	25 "
Albumen, Blood	Free.
Albumen, Egg	20 per cent.
Albumenized and other papers and films, chemically prepared for photographers' use	30 "
Albums, Autograph and Photograph	35 "
Ale, Beer and Porter, in bottles (6 quart or 12 pint bottles to be held to contain one gallon)	24c. pr. I.G.
Ale, Beer, Porter, in casks or otherwise than in bottles.	16c. per I G
Alhambra Cotton quilts, woven white	25 per cent.
Alhambra Colored Cotton quilts, colors woven	30 "
Alizarine and Artificial Alizarine	Free.
Alkanet Root, crude, crushed or ground	"
Almanacs, advertising 6 cents per lb. and	20 per cent.
Almonds, shelled	5c. per lb.
Almonds, not shelled	3c. "
Almond Paste	35 per cent.
Alum, in bulk only, ground or unground	Free.
Alum, powdered, in small packages	20 per cent.
Aluminum, or aluminum sheets and alumina and chloride of aluminum or chloralum, sulphate of alumina and alum cake	Free.
Aluminum, fancy manufactures of	35 per cent.
Amber Gum	Free.
Amber ornaments	35 per cent.
Ambergris	Free.
Ammonia Muriate of and Chloride of	Free.
Ammonia, sulphate of, sal-ammoniac, and nitrate of ammonia	Free.
Ammonia, viz: Nitrous ether, sweet spirits of nitre and aromatic spirits of ammonia	$2.12½ p.gal. & 30 per cent.
Anchors	Free.
Anchovies. See Fish.	
Anchovy Paste	30 per cent.

DUTY.

Anatomical preparations, and skeletons or parts thereof ..... Free.

Angostura Bitters. See Spirits.

Aniline Dyes, and Coal Tar Dyes, in bulk or packages of not less than one pound weight, including Alizarine and artificial Alizarine ..... Free.

Aniline Dyes not otherwise provided for ..... 20 per cent.

Aniline Oil, crude ..... Free.

Aniline Salts and Arseniate of Aniline ..... Free.

Animals, living, viz , Live Hogs ..... 1½ cts. per lb

Animals, living, N. E. S ..... 20 per cent

Animals for improvement of stock, viz. : Horses, Cattle, Sheep, Swine and Dogs, under regulations made by the Treasury Board, and approved by the Governor in Council ..... Free.

Animals brought into Canada temporarily and for a period not exceeding three months, for the purpose of exhibition or competition for prizes offered by any agricultural or other association. But a bond shall first be given in accordance with regulations prescribed by the Controller of Customs, with the condition that the full duty to which such animals would otherwise be liable shall be paid in case of their sale in Canada, or if not re-exported within the time specified in such bond ..... Free.

Anise Seed and Anise Star Seed, crude ..... Free.

Annato, liquid or solid ..... Free.

Annato Seed ..... Free.

Annunciators, Bells, Pushes and other articles adapted to Telephone, Telegraph and other electric and galvanic apparatus, and not suitable for other purposes ..... 25 per cent.

Anodes, Nickel ..... 10 per cent.

Anodynes. See Proprietary Medicines.

Antimony, not ground, pulverized, or otherwise manufactured ..... Free.

Antimony, Liquid ..... 20 per cent.

Antimony Salts ..... Free.

Antiquities, viz., Cabinets of Coins, Collections of Medals and other Antiquities, including collections of Postage Stamps ..... Free.

Antiseptic surgical dressing such as absorbent cotton,

cotton wool, lint, lamb's wool, tow, jute, gauzes and oakum, prepared for use as surgical dressings plain or medicated	20 per cent.
Anvils	27½ per cent.
Apparel, wearing, and other personal and household effects (not merchandise) of British subjects dying abroad, but domiciled in Canada	Free.
Apples and Crab Apples, green, including duty on barrel	40c. per brl.
Apples, dried, desiccated or evaporated	25 per cent.
Apple Trees of all kinds	3c. each.
Apricots, green	20 per cent.
Apricot Pulp unsweetened. See fruit in cans.	
Aprons, cotton, linen or silk	32½ per cent,
Arabic Gum	Free.
Arc and Incandescent Lamps	30 per cent.
Archill and Cudbear, Extract of	Free.
Argols or Argal	Free.
Arms, Military or Naval Clothing, Musical Instruments for Bands, Military Stores and Munitions of War, when imported by and for the use of the Army and Navy	Free.
Arrowroot	20 per cent.
Arseniate of soda	Free.
Arsenic	Free.
Articles for the personal use of Consuls-General who are natives or citizens of the country they represent, and who are not engaged in any other business or profession	Free.
Articles for the use of Governor-General	Free.
Articles imported by or for the use of the Dominion Government or any of the Departments thereof, or by and for the Senate or House of Commons including the following articles when imported by the said Government or through any of the Departments thereof, for the use of the Canadian Militia:—Military Clothing, Musical Instruments for Military Bands, Military Stores and Munitions of War	Free.
Artificial Flowers	25 per cent.
Artists Canvas, prepared	27½ per cent.
Artists Colour Boxes, Japanned	25 per cent.
Artotype Engravings	20 per cent.

	DUTY.
Asbestos, crude	20 per cent.
Asbestos, in any form other than crude, and all manufactures thereof	25 per cent.
Ashes, pot, and pearl, in packages of not less than 25 pounds weight	Free.
Asparagus, fresh, as vegetables	25 per cent.
Asparagus, canned, the weight of the can to be included in the weight for duty	1½ cts. per lb.
Asparagus Plants	20 per cent.
Asphalt, refined, and liquid Asphalt for roofing	20 "
Asphalt or Asphaltum and Bone Pitch, Crude only..	Free.
Attar or Ottar of roses	Free.
Australian Gum	Free.
Autograph Albums	35 per cent.
Awnings and Tents	32½ per cent.
Axes of all kinds, Adzes and Hatchets	35 per cent.
Axle Grease	25 per cent.
Axles, springs and parts thereof, axle bars and axle blanks of iron or steel for railway or tramway vehicles, twenty dollars per ton, but not less than thirty-five per cent	$20 per ton.
Axles, springs and parts thereof, axle bars and axle blanks of iron or steel n.e.s. .... 1c. p. lb. &	20 per cent.
Azaleas, Palms, Orchids, Cacti, and Flower Bulbs of all kinds	Free.

B

Babbit Metal	10 per cent.
Bacon	2 cts. per lb.
Bagatelle Tables or Boards, Cues, Balls and cue racks.	35 per cent.
Baggage, travellers, under regulations prescribed by the Controller of Customs	Free.
Bag frames, viz: Frames, clasps and fasteners for purses and chatelaine bags or reticules not more than seven inches in width, when imported by the manufacturers of purses and chatelaine bags or reticules for use in their factories	20 per cent.
Bags or sacks of hemp, linen, or jute, and cotton seamless bags	20 per cent.
Bags, cotton, made by the needle	32½ per cent.
Bags, viz., Paper Bags or Sacks of all kinds, printed or plain	25 per cent.

	DUTY.
Baize, green, wool .... 5 cents per lb. and	25 per cent.
Baking Powder, the weight of the package to be included in the weight for duty	6 cents per lb.
Balances, Scales and Weighing Beams	30 per cent.
Balbriggan shirts and drawers, knitted....	35 per cent.
Balls, glass	30 per cent.
Balls, Rubber, ornamented or not	25 "
Balsams (drug). See Drugs, Crude.	
Bamboo Curtains	30 per cent.
Bamboos, unmanufactured, and bamboo reeds, not further manufactured than cut into suitable lengths for walking sticks or canes, or for sticks for umbrellas, parasols or sunshades ...	Free
Bananas	Free.
Bandages, suspensory of all kinds	25 per cent.
Bank notes, bonds, bills of exchange, cheques, promissory notes, drafts and all similar work unsigned, and cards or other commercial blank forms printed or lithographed, or printed from steel or copper or other plates, and other printed matter, n.e.s.	35 per cent.
Barbed Wire Fencing of Iron or steel	¾ cts. per lb.
Barberry gum	Free.
Barilla or soda ash	Free.
Barks (crude drugs). Not edible and in a crude state, not advanced in value by refining or grinding or any other process of manufacture, N. O. P.....	Free.
Barley	30 per cent.
Barley Flour	20 per cent.
Barrels or packages of Canadian manufacture which have been exported, filled with Canadian products, when returned, under such regulations as the Controller of Customs prescribes	Free.
Barrels, containing petroleum or its products, or any mixtures of which petroleum forms a part, when such contents are chargeable with a specific duty.	20 cts. each.
Barrels, wood, n e.s., (empty)....	25 per cent.
Barytes, powdered	20 per cent.
Base Balls	25 "
Baskets, wood plain, willow or osier	25 "
Baskets, straw or grass	20 "
Baskets, viz., Fancy Work Baskets	35 per cent.
Baskets of Wood and Straw combined	25 per cent.
Baskets of Wood and Matting combined	25 "

	DUTY.
Baskets Mounted on stands	30 per cent.
Bath Brick	20 "
Baths, copper, not mounted	30 "
Bath Tubs, copper, fitted up in frame or stand of wood	30 "
Batteries, electric and galvanic	25 per cent.
Bay Rum, in bottles or flasks containing not more than 4 oz. each	50 "
Bay Rum, when in bottles, flasks or other packages, containing more than four ounces each. .... $2.12½ per gall. and	40 per cent.
Beads, composition, vegetable ivory or glass, in bulk.	20 per cent.
Beads. prayer, strung permanently on wire, etc.....	35 per cent.
Bead Ornaments, N. E. S.	35 "
Beans	15 cents per bush.
Beans, green (as vegetables)	25 per cent.
Beans, baked. See Vegetables Canned.	
Beans, viz. :—Tonquin, vanilla and nux vomica, crude only, locust beans and locust bean meal, and cocoa beans, not roasted, crushed or ground.	Free.
Beans (crude drug) not edible and in a crude state, and not advanced in value by refining or grinding or any other process of manufacture and not otherwise provided for	Free.
Bed Comforters (not to include woven quilts) ..	32½ per cent.
Bed Lace	30 "
Bed Ticking, cotton	30 "
Bed Ticking, linen	20 "
Beer, Ale and Porter, imported in bottles 6 quarts or 12 pints to Gall.)....	24 cents per gall.
Beer, Ale and Porter, imported in casks or otherwise than bottles	16 cents per gall.
Bees	Free.
Beeswax	10 per cent.
Beet Seed	Free.
Belladonna Leaves (crude drug) in a crude state, and not advanced in value by refining or grinding or any other process of manufacture, N. O. P.....	Free.
Bellows, blacksmith's	25 per cent.
Bells of any description, except for churches, and gongs	25 per cent.
Bells, when imported for the use of churches	Free.
Belt Dressing	25 per cent.
Belting, rubber	32½ per cent.

	DUTY.
Belting of leather or other material, N. E. S.	20 per cent.
Belts, Surgical, or Trusses, and Suspensory bandages of all kinds	25 per cent.
Belts of all kinds, N. E. S.	30 per cent.
Benzole, see Oil.	
Berries, for dyeing, or used for composing dyes....	Free.
Berries (crude drug) not edible and in a crude state, and not advanced in value by refining or grinding or any other process of manufacture and not otherwise provided for	Free.
Berries other. See Fruit.	
Bibles, Prayer Books, Psalm and Hymn Books....	Free.
Bichromate of Soda	Free.
Bicycles and Tricycles	30 per cent.
Bicycle Bells	25 per cent.
Bill Heads, printed	35 per cent.
Bills of Exchange, unsigned	35 "
Billiard Balls....	35 "
Billiard tables, with or without pockets, and bagatelle tables or boards, cues, balls and cue racks.....	35 per cent.
Binarseniate of soda	Free.
Binders. See Mowing Machines.	
Binder twine, viz:—Twine for harvest binders of hemp, jute, manilla or sisal, and of manilla and sisal mixed	12½ per cent.
Birch Extract ....$2.12½ per gal. and	30 per cent
Birds, N. E. S.	20 "
Bird Cages	35 "
Bird Food	20 per cent.
Bird Seed. See Seed.	
Bird Skins, and skins of animals not natives of Canada, for taxidermic purposes, not further manufactured than prepared for preservation	Free.
Biscuits of all kinds	25 per cent.
Bismuth, metallic, in its natural state	Free.
Bisulphite of soda	Free.
Bitters. See Spirits.	
Blackberries, the weight of the package to be included in the weight for duty	2c. per lb.
Blackberry and Raspberry Bushes	20 per cent.
Blacking, Shoe, and Shoemakers' Ink, and Shoe, Harness and Leather Dressing and Harness Soap.	25 per cent.
Black Lead, manufactured of Plumbago	25 "

	DUTY.
Blanc fixè	Free.
Blank Books, Account and Copy Books, to be drawn or written upon	35 per cent.
Blank Forms, commercial	35 "
Blankets, composed wholly or in part of wool, worsted, hair of Alpaca Goat, or other like animals, ... 5 cents per lb. and	25 "
Blanketing and lapping, and discs or mills for engraving copper rollers, when imported by cotton manufacturers, calico printers, and wall paper manufacturers, for use in their own factories only	Free.
Blast Furnace Slag	Free.
Blocks, viz.: Hubs for wheels, posts, last blocks, wagon blocks, oar blocks, gun blocks, heading, and all like blocks or sticks, rough hewn or sawed only	Free.
Bloater Paste	25 per cent.
Blood Albumen and Tannic Acid	Free.
Blueing, laundry blueing of all kinds	25 per cent.
Blue Vitriol, or Sulphate of Copper....	Free.
Blueberries, wild	Free.
Boats and Ships Sails	25 per cent.
Boilers, viz.: Steam engines, boilers and machinery composed wholly or in part of iron or steel, N. E. S.	27½ per cent.
Boiler Tubes of wrought iron or steel, including corrugated tubes or flues for marine boilers....	7½ per cent.
Boilers, galvanized iron (for house use)	25 per cent.
Bolsters and Pillows	30 per cent.
Bolting Cloth, not made up	Free.
Bolts, viz.: Heading, handle, stave and shingle bolts, N. E. S.	Free.
Bolts, Washers, &c. See Nuts.	
Bonds, unsigned	35 per cent.
Bone Dust, Bone Black, or Charred Bone, and Bone Ash, for fertilizers.....	Free.
Bone Pitch, crude only.....	Free.
Bones, crude, not manufactured, burnt, calcined, ground or steamed.....	Free.
Bones, burned, calcined, ground or steamed	20 per cent.
Bone, fancy manufactures of	35 "
Bone, manufactures of N. E. S.	20 "

	DUTY.
Bone Dice and Counters	20 "
Bonnets, Hats and Caps, N. E. S.....	30 "
Bonnet Wire, covered	30 "
Book Covers, illustrated paper....6 cts. per lb. and	20 "
Books of Views or Albums.....6 cts. per lb. and	20 "
Books, viz.:—Bibles, prayer-books, psalm and hymn, and books printed in any language other than the English and French languages	Free.
Books, embossed, for the blind, and books for the instruction of the deaf and dumb and blind....	Free.
Books printed by any government or by any association for the promotion of science or letters, and official annual reports of religious or benevolent associations, and issued in the course of the proceedings of the said associations, to their members, and not for the purpose of sale or trade..	Free.
Books, not being printed or reprinted in Canada, which are included and used as text books in the curriculum of any university or incorporated college in Canada for the use of students thereof; books specially imported for the *bona fide* use of incorporated mechanics' institutes, public free libraries, and university and college libraries and law libraries of any duly organized law associations or society for the use of its members, not more than two copies of each book, under regulations made by the Governor in Council.....	Free.
Books, printed Periodicals and Pamphlets, N. E. S., not being foreign reprints of British copyright works, nor Blank Account Books, nor Copybooks, nor books to be written or drawn upon, nor Bibles, Prayer Books, Psalm or Hymn Books...	6 cts. per lb.
Books, printed, viz., foreign reprints of British copyrighted works until the end of the next Session of Parliament ..... 6 cts. per lb. and	12½ per cent.
Books printed as above, after the end of the next Session of Parliament	6 cents per lb.
Books, bound or unbound, which have been printed and manufactured more than twelve years	Free.
Books Copying	35 per cent.
Book Prospectuses, with bindings	35 per cent.
Bookbinders' cloth	Free.

	DUTY.
Bookbinders' Tools and Implements, including Ruling Machines	10 per cent.
Boot and Shoe counters, made from leather-board and leatheroid	20 per cent.
Boots and Shoes, N. E. S.	25 "
Boots and Shoes of India Rubber, with tops or uppers of cloth or material other than rubber..	30 "
Boots and Shoes of India Rubber, N. E. S.	25 "
Boot, Shoe and Stay Laces of any material	30 "
Boot and Shoe Dressing as Blacking	25 "
Boracic Acid	Free.
Borax, ground or unground, in bulk of not less than 25 pounds	Free.
Borax in smaller quantities	20 per cent.
Bort or Diamond Dust.....	Free.
Botanical specimens	Free.
Bottles, glass	30 per cent.
Bottles, viz. : Earthenware or stone ink bottles, not exceeding three ounces capacity	20 per cent.
Bottles, viz.: Earthenware or stone ink bottles, N.E.S.	30 per cent.
Boxes, viz. : Writing desks, glove boxes, handkerchief boxes, manicure cases, perfume cases, toilet cases and fancy cases for smokers' sets, and similar fancy articles made of bone, shell, horn, ivory, wood, leather, plush, satin, silk, satinette, celluloid, aluminum, fibre-ware of all kinds, or paper ; dolls and toys of all kinds, including sewing machines when of not more than two dollars in value ; ornaments of alabaster, spar, amber, terra cotta or composition ; and statuettes and bead ornaments, N. E. S.	35 per cent.
Boxes, jewel ..... 5 cents each and	30 "
Boxing Gloves	35 "
Boxwood Blocks for engraving	25 "
Braces or Suspenders, and parts thereof	35 "
Brads, Cut Tacks or Sprigs, not exceeding sixteen ounces to the thousand	1½ cts. per 1000
Brads, Cut Tacks or Sprigs, exceeding sixteen ounces to the thousand	1½ cts. per lb.
Braids	30 per cent.
Bran, Mill Feed, etc.	20 "
Brandy. See Spirits.	
Brass Cups, being rough blanks for the manufacture	

of paper shells or cartridges, when imported by manufacturers of brass and paper shells or cartridges, for use in their own factories	Free.
Brass Curtain Poles	30 per cent.
Brass, Iron and Copper Wire, twisted, imported by manufacturers of boots and shoes, for use in their own factories	Free.
Brass, iron or steel rolled, round wire rods under three-eighths of an inch in diameter, and rolled copper rods one inch or under in diameter, when imported by wire manufacturers for use in making wire in their own factories	Free.
Brass, Iron or Steel manufactures, which at the time of their importation are of a class or kind not manufactured in Canada, when imported for use in the construction or equipment of ships or vessels.....	Free.
Brass in bars, rods and bolts, drawn, plain and fancy tubing, not bent or otherwise manufactured. in lengths not less than six feet.....	Free.
Brass Scrap, or Brass in sheets or plates	Free.
Brass in strips for printers' rules, not finished.....	Free.
Brass and Copper Nails, Rivets and Burrs, and manufactures of brass or copper, N. E. S.....	30 per cent.
Brass Wire	10 per cent.
Brass and Copper Wire Cloth	20 "
Brass Patterns	30 "
Brass Screws, N. E. S.....	30 "
Brass Agraffe Pins, for Pianos	25 "
Brass Weights, for Scales	30 "
Brazil Nuts, shelled	5 cts. per lb.
Brazil Nuts, not shelled	3 cts. per lb.
Bread	20 per cent.
Breadstuffs, viz., Grain and Flour and Meal of all kinds, when damaged by water *in transitu*, 20 per cent. *ad valorem* upon the appraised value; such appraised value to be ascertained as provided by sections 58, 70, 71, 72, 73, 74, 75, and 76 of "The Customs Act"	20 per cent.
Barley	30 per cent.
Buckwheat	10 cts. per bush.
Indian Corn, N. E. S.	7½ "
Oats	10 "

	DUTY.
Rye	10 per cent.
Wheat	15 "
Pease	10 "
Beans	15 "
Buckwheat meal or flour	¼ ct. per lb.
Cornmeal	40 cts. per bbl.
Oatmeal	20 per cent.
Rye Flour	50 cts. per bbl.
Wheat Flour	75 "
Rice and Sago Flour and sago	25 per cent.
Breadstuffs, all other, N. E. S.	20 per cent.
Brewers' Pitch	20 "
Briar and all other Tobacco Pipes	35 "
Brick for building, and paving	20 per cent.
Bricks, fire, (not to include stove linings) for manufacturing purposes	Free.
Bricks, Fire, for lining stoves	20 per cent.
Bricks, Fire, N. E. S. and bath brick	20 "
Bricks made from Anthracite coal waste	20 per cent.
Bridges, Iron, and structural iron work, 1 ct. per lb., but not less than	30 "
Britannia Metal, in pigs and bars	Free.
Britannia metal and German and nickel silver, manufactures of, N. E. S., not plated	25 per cent.
Britannia Metal, manufactures of, N. E. S. if plated.	30 per cent.
Brimstone and sulphur, crude, or in roll or flour	Free.
Bristles	"
British Gum, dextrine, Sizing Cream, and Enamel Sizing	10 per cent.
Bromine	Free.
Bronze, viz.:—Phosphor bronze in blocks, bars, sheets and wire	10 per cent.
Bronze, Liquid	25 per cent.
Bronze Powder	20 "
Bronze Statuettes	35 "
Brooms	20 "
Broom Corn	Free.
Brushes	25 per cent.
Buchu Leaves. See Drugs, Crude	Free.
Buckles, Saddlers'	32½ per cent.
Buckles for Suspenders	35 "
Buckles, Tin, N. E. S	25 per cent.
Buckles, Brass, N. E. S.	30 "

	DUTY.
Buckles, iron or steel, N. E. S.	27½ per cent.
Buckram, for the manufacture of hat and bonnet shapes	Free.
Buckthorn and Strip Fencing, of iron or steel	½ ct. per lb.
Buckwheat....	10 cts. per bush.
Buckwheat meal or flour	¼ ct. per lb.
Buds (drug). See Drugs, crude.	
Buggies. See Carriages.	
Builders' Hardware, N. E. S.	32½ per cent.
Building Plans, N. E. S....	20 per cent.
Bulbs, Flower of all kinds	Free.
Bulbs (drug). See Drugs, Crude.	
Bullion, gold or silver, in bars, blocks or ingots....	Free.
Bullion Fringe	"
Bunting	30 per cent.
Burgundy Pitch	Free.
Burrs, Brass and Copper	30 per cent.
Burrstones, in blocks, rough or unmanufactured, not bound up or prepared for binding into millstones	Free.
Bushes—Gooseberry, Raspberry and Currant	20 per cent.
Bushes—Rose Bushes	20 per cent.
Bushes, N. E. S.	20 per cent.
Bustles	32½ per cent.
Butter	4c. per lb.
Butter Knives, plated wholly or in part	35 per cent.
Buttons, Shoe, papier mache; metal glove fasteners, eyelet hooks and eyelets	Free.
Buttons, of Pearl, vegetable ivory, or horn, ... 8 cts. per gross and	20 per cent.
Buttons of Hoof, Rubber, Vulcanite or Composition .... 4 cents per gross and	20 "
Buttons, pantaloon and all other, N. E. S.	20 "
Butts and Hinges, N. E. S.	32½ "

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Cabbage	25 per cent.
Cabinets of Coins, collections of medals and of other antiquities, including collections of postage stamps	Free.
Cabinet Makers' Hardware	32½ per cent.
Cachous, for sweetening the breath.....	35 per cent.
Cacti, Palms, Orchids, Azaleas and Flower Bulbs of all kinds	Free.

	DUTY.
Calcareous Tufa	Free.
Calendars, advertising ..... 6 cents per lb. and	20 per cent.
Calumba Root, unground....	Free.
Cambric, Muslins, white....	25 per cent.
Cambric Muslins, printed or dyed.....	30 per cent.
Camwood and Sumac, and extract thereof	Free.
Canary Birds	20 per cent.
Canary Seed. See Seed.	
Candied Peels and Candied Fruits.....	35 per cent.
Candles, paraffine wax.....	4 cts. per lb.
Candles, N. E. S.	25 per cent.
Candy and confectionery	35 per cent.
Cane and Rattans, not manufactured..	Free.
Cane, Reed or Rattan, split or otherwise manufactured	17½ per cent.
Canes and Walking Sticks of all kinds, N. E. S....	25 "
Canoes, wood	25 "
Cans and packages made of tin or other material, containing fish of any kind admitted free of duty under any existing law or treaty, not exceeding one quart in contents, one cent and a-half on each can or package; and when exceeding one quart, an additional duty of one cent and a-half for each additional quart or fractional part thereof	1½ cts. per can or pkge.
Cant Dogs	35 per cent.
Canton Flannel, dyed or colored	30 "
Canton Flannel, white or bleached.....	25 "
Canton Flannel, unbleached	22½ "
Canvas, Jute Canvas, not pressed or calendered, when imported by manufacturers of floor oil-cloths for use in their factories....	Free.
Canvas of Hemp or Flax and Sail Twine, when to be used for boats or ships' sails....	5 per cent.
Canvas, Artists' prepared....	27½ per cent.
Caoutchouc, crude	Free.
Capers	35 per cent.
Caplins, unfinished Leghorn Hats and Manilla Hoods.	Free.
Caps and Hats, fur	25 per cent.
Caps, Hats and Bonnets, N. E. S....	30 per cent.
Caps, percussion	30 "
Caps, paper, for toy pistols..	35 "

	DUTY.
Capsules for bottles, manufactured of lead, stamped, lettered or plain	30 per cent.
Capsules for bottles, N. E. S., to be rated for duty according to material of which made.	
Caraway Seed, crude.	Free.
Carbolic or Heavy Oil.....	Free.
Carbons, Electric light Carbons or carbon points not exceeding twelve inches in length $2.50 per thousand, and in proportion for greater lengths.	
Carboys, Glass, empty or filled	30 per cent.
Cardamon Seeds, crude....	Free.
Cardboard, including Bristol board, and all kinds of card cut, N. E. S.....	35 per cent.
Card Clothing, machine....	25 "
Card Mounts	35 "
Cards, Curry	32½ "
Cards, Easter, Christmas, New Year's, and Birthday also Chromo and embossed.....6c. per lb. and	20 per cent.
Cards, Playing	6c. per pack.
Cards, Wool	27½ per cent.
Carpenters' Rules	35 "
Carpet Bags and Valises	30 "
Carpet Binding, Cotton, white	25 "
Carpet Binding, Cotton, colored	30 per cent.
Carpet Sweepers, not plated	27½ "
Carpet Sweepers, if plated...	30 "
Carpets, viz.: treble ingrain, three-ply or two-ply carpets, composed wholly of wool .... 5 cts. per square yard and	25 "
Carpets, viz.: two-ply and three-ply ingrain of which the warp is composed wholly of cotton or other material than wool, worsted, hair of alpaca goat, or other like animals..3 cents per square yard and	25 per cent.
Carpetting, matting and mats, of Cocoa, Jute and Hemp, and carpet linings and stair pads.....	25 "
Carpets, Mats and Rugs, N. E. S.....	30 "
Car Axles and Springs, $20 per ton but not less than	35 "
Car Wheels.....	30 "
Carriages, children's	35 "
Carriages, viz.:—Railway Cars	30 "
Carriage Springs and Axles. See Axles.	
Carriage Tops, Frames, Bodies and Wheels	35 "
Carriages for travellers, and carriages laden with	

merchandise, and not to include circus troupes nor hawkers, under regulations prescribed by Controller of Customs .... Free.

Carriages, Buggies, and pleasure carts, and similar vehicles, N. E. S., costing not more than fifty dollars, five dollars each and twenty-five per cent; costing more than fifty dollars, thirty-five per cent.... ....$5 each and 25 per cent.

Carriages, viz., Farm and freight wagons, carts, drays and similar vehicles .... 25 per cent.

Cartavert Fibre ware, N. E. S., indurated fibre ware, vulcanized fibre ware and all articles of like material .... 25 per cent.

Cartridges, viz.:—Gun, rifle and pistol cartridges; cartridge cases of all kinds and materials; percussion caps, and gun wads of all kinds ..... 30 per cent.

Cartridge satchels .... 30 per cent.

Carts, hand..... .... 30 per cent.

Carriage Dusters .... 25 per cent.

Carriage Hardware, N. E. S. .... 32½ per cent.

Carrot Seed..... .... Free.

Cases for Jewels, Watches, Silver Ware, Plated Ware, Cutlery, and other like articles..5 cts. each and 30 per cent.

Cases, Toilet, etc. See Boxes, fancy.

Cashmere Mufflers, hemmed .... 5 cts. per lb. and 30 per cent.

Cashmere Dolmans and Jackets, 5 cents per lb. and 30 "

Cash railway .... 27½ per cent.

Caskets, Burial .... 25 per cent.

Castor Oil .... 20 "

Casts, as models for use of Schools of Design..... Free.

Catgut strings or gut cord for musical instruments; cat-gut or worm gut, unmanufactured, for whip and other cord .... Free.

Catsups .... 35 per cent.

Cattle, horses, sheep, swine and dogs for the improvement of stock, under regulations made by the Treasury Board and approved by the Governor in Council .... Free.

Cattle and Sheep, living.... .... 20 "

Caustic Soda, N. E. S..... .... Free.

Celery .... 25 per cent.

Celluloid, Xylonite, or Xyolite, in sheets, and in lumps, blocks or balls in the rough ..... Free.

Celluloid moulded into sizes for handles of knives and forks, not bored or otherwise manufactured, also Moulded Celluloid balls and cylinders, coated with tin-foil or not, but not finished or further manufactured, and celluloid lamp-shade blanks	10 per cent.
Celluloid, fancy manufactures of	35 "
Cement, including Portland or Roman and hydraulic or water lime, including the duty on the barrel.	40c. per brl.
Cement, Rubber	25 per cent.
Chaff Cutter Knives	35 "
Chains, Trace, Tug and Halter	32½ "
Chains, iron or steel, 5-16 of an inch in diameter and over	5 per cent.
Chains, iron, all others, N. E. S.	27½ "
Chalk Stone, China or Cornwall Stone, Felspar and Cliff Stone, ground or unground..	Free.
Chalk, manufactures of, N. E. S.	20 per cent.
Chalk Lines	25 "
Chamois Skins, ...	17½ per cent.
Chamomile Flowers (crude drug) not advanced in value by refining or grinding or any other process of manufacture, N. O. P.....	Free.
Champagne. See Wines.	
Champagne Nippers	35 per cent.
Charcoal	20 per cent.
Charts, Admiralty	Free.
Charts and Maps, for the use of schools for the blind.	Free.
Charts and Maps, N. E. S.	20 per cent.
Cheese	3 cts. per lb.
Chemical preparations. See Proprietary Medicines.	
Cheques, printed, lithographed, or copper or steel plate	35 per cent.
Cherries, the weight of the package to be included in the weight for duty	2 cts. per lb.
Cherryheat welding compound	Free.
Cherry Trees, of all kinds...	3 cts. each.
Chestnuts	2 cts. per lb.
Chewing Gum, sweetened...	35 per cent.
Chewing Gum, not sweetened	20 "
Chia Seed. See Seeds.	
Chicle Gum or Sappato Gum, in a crude state.....	Free.
Chicle Gum or Sappato Gum, N. E. S.	20 per cent.
Chicory, kiln-dried, roasted or ground	4 cts. per lb.

	DUTY.
Chicory, raw or green	3 cts. per lb.
Chimney Linings or Vents, and inverted blocks, glazed or unglazed.....	35 per cent.
Chimneys, Lamp, glass.....	30 "
China clay	Free.
China figures (ornaments) as statuettes	35 per cent.
China Toys.....	35 per cent.
China Ware and Porcelain Ware, N. E. S.	30 "
China ornaments, N. E. S.	30 per cent.
Chloralum or Chloride of Aluminum....	Free.
Chlorate of Potash in Crystals, when imported for manufacturing purposes only	Free.
Chlorate of Potash, not further prepared than ground and free from mixture with any other substance.	Free.
Chlorate of soda	Free.
Chloride of Lime	Free.
Chocolate, viz.:—Cocoa shells and nibs, chocolate and other preparations of cocoa, N. E. S.....	20 per cent.
Chocolate, viz.:—Cocoa paste, chocolate paste, cocos and cocoa butter.	4 cts. per lb.
Chocolate and milk, canned	30 per cent.
Chow-Chow	35 per cent.
Chrome Steel....	15 per cent.
Chromos, Chromotypes, Oleographs or artistic work of similar kinds produced by any other process than by hand painting or drawing..6 cts per lb. and	20 per cent.
Chloride of Soda	Free.
Chronometers and Compasses for ships	Free
Church Vestments	20 per cent.
Churns, wood	20 "
Churns and Crocks, Earthenware...3 cts. per gallon of holding capacity	3 cts. per gal.
Cider, clarified or refined	10 cts. per gal.
Cider, not clarified or refined	5 cts. "
Cider Mills.....	27½ per cent.
Cigars and Cigarettes, the weight of cigarettes to include the weight of the paper covering .... $2.00 per lb., and	25 per cent.
Cigar and Cigarette holders, and cases for the same..	35 per cent.
Cinchona Bark. (See Drugs, crude)	Free.
Cinchona Bark, powdered	20 per cent.
Cinnabar	Free.
Circulars, printed. See Advertising.	
Citrate of Magnesia	20 per cent.

	DUTY.
Citrons, green	25 per cent.
Citron, Lemon and Orange rinds in brine	Free.
Citron Peel, candied	35 per cent.
Clays, including China clay, fire clay and pipe clay.	Free.
Clay Pipes, tobacco	35 per cent.
Cloaks, Dolmans, Jackets, Talmas, Ulsters or any other outside garment for ladies or children, made up of wool, worsted or alpaca..5 cts. per lb. and	30 per cent.
Cloaks, cotton, linen or silk	32½ "
Clocks, tower	30 per cent.
Clocks, N. E. S.	25 "
Clock springs and clock movements other than for tower clocks, complete or in parts	25 "
Clothes Wringers..... ..... 25 cts. each and	20 per cent.
Clothes Wringers, Rubber Rollers for, if fitted up with Iron shaft, as parts of Wringers, and dutiable as provided by section 61, clause 2, of the Customs' Act, and if of rubber only	25 per cent.
Cloths, Doeskins, Cassimeres, Tweeds, Coatings, Overcoatings, and Felt Cloth, N.E.S. composed wholly or in part of wool, worsted, hair of Alpaca goat and other like animals...5 cts. per lb. and	25 per cent.
Cloths, not rubbered or made waterproof, whether of wool, cotton, unions, silk or ramie, sixty inches or over in width and weighing not more than seven ounces to the square yard when imported exclusively for the manufacture of mackintosh clothing, under regulations to be adopted by Governor in Council	12½ per cent.
Clothing, donations for charitable purposes	Free.
Clothing, viz.:—Collars of cotton, linen, xylonite, xyolite or celluloid ..... 24 cts. per doz. &	25 per cent.
Clothing, viz.:—Cuffs of cotton, linen, xylonite, xyolite or celluloid .... 4 cts. per pair and	25 per cent.
Clothing, viz.:—Shirts, costing more than three dollars per dozen ..... $1.00 doz. and	25 per cent.
Clothing, viz.:—Shirts, N.E.S.	35 per cent.
Clothing, viz.: –Corsets, linen, silk and cotton c othing and other articles made from cotton fabrics, N.O.P.	32½ per cent.
Clothing, viz.:—Socks and stockings of all kinds, N E.S..... ..... 10 cts. per doz. prs. &	35 per cent.
Clothing, viz : –Knitted goods of every description, including knitted underwear, N. E. S.	35 per cent.

	DUTY.
Clothing, viz., Silk Circulars lined with fur	32½ per cent.
Clothing, viz., Woolen Circulars lined with fur.... .... 5 cts per lb. and	30 per cent.
Clothing, ready made, and wearing apparel of every description, composed wholly or in part of wool, worsted, the hair of the Alpaca goat, or other like animals, N. O. P. ..... 5 cts. per lb. and	30 per cent.
Clothing, India Rubber Clothing, and clothing made waterproof with india rubber	35 "
Clover Seed. See Seeds.	
Cloves, unground	12½ per cent.
Cloves, ground	25 "
Coal, Anthracite	Free.
Coal, Bituminous	60 cts. per ton.
Coal Dust, Anthracite	Free.
Coal Dust, N. E. S.	20 per cent.
Coal Facings	20 "
Coal Oil. See Oils.	
Coal Oil, gas and electric light fixtures, or parts thereof.....	27½ per cent.
Coal Tar and Coal Pitch....	Free.
Coal Tar Dyes. See Aniline Dyes.	
Coat Hangers, as labels .....15 cts. per lb. and	25 per cent.
Cobalt, ore of....	Free.
Cobblers' Wax	20 per cent.
Cochineal	Free.
Cocoa and milk, canned	30 per cent.
Cocoa Beans, not roasted, crushed or ground	Free.
Cocoa shells and nibs, chocolate and other preparations of cocoa, N. E. S.	20 per cent.
Cocoa paste, chocolate paste, cocos and cocoa butter.	4c per lb.
Cocoa Matting, Mats and Carpeting....	25 per cent.
Cocoanuts, when imported from the place of growth by a vessel direct to Canadian port	50c. per 100
Cocoanuts, N. E. S.	$1 per 100
Cocoanut, desiccated, sweetened or not	5 cts. per lb.
Cocoanut Oil and Palm Oil in their natural state....	Free.
Codfish, shredded	25 per cent.
Cod Liver Oil	20 "
Coffee and Milk, canned	30 per cent.
Coffee, condensed, condensed coffee with milk, milk foods and all similar preparations..	30 per cent.
Coffee, green, and Tea, N. E. S.	10 "

	DUTY.
Coffee, green, and Tea, imported direct from the country of growth and production..	Free.
This item shall include tea and coffee purchased in bond in any country where tea and coffee are subject to customs duty, provided there is satisfactory proof that the tea or coffee so purchased in bond is such as might be entered for home consumption in the country where the same is purchased.	
Coffee, roasted or ground, when not imported direct from the country of growth and production.	2c. per lb. and 10 per cent.
Coffee, roasted or ground, and all imitations of and substitutes for, N. E. S.	2 cts. per lb.
Coffee, Extract of, N. E. S., or substitutes therefor of all kinds	3 cts. per lb.
Coffee Mills.....	27½ per cent.
Coffins and Caskets	25 "
Coffin Trimmings, plated....	30 "
Coin, U. S. Silver (file 11228–94).....	25 per cent.
Coins, cabinets of, collections of medals and of other antiquities, including collections of postage stamps.	Free.
Coins, gold and silver, except U. S. silver coin....	Free.
Coir and Coir Yarn	Free.
Coke	Free.
Collar Buttons or Studs....	25 per cent.
Collars, of linen, cotton, xylonite, celluloid, or xyolite..... ..... 24 cts. per doz. and	25 per cent.
Collars, embroidered	30 "
Collars, lace	30 "
Collodion .... 20 cts. per gall. and	20 "
Cologne. See Perfumed Spirits.	
Colours, viz., Dry white and red lead, orange mineral and zinc white	5 per cent.
Colours, viz., Paints and colours, ground in spirits, and all spirit varnishes and lacquers	$1 per gall.
Colours, viz., Ochres, ochrey earths, raw siennas, and colours, dry, N. E. S.	20 per cent.
Colours, viz., Oxides, dry fillers, fire-proofs, umbers and burnt siennas, N. E. S.	25 "
Colours and Paints, rough stuff and fillers, N. E. S.	25 "
Colours, viz., Ultra-marine blue, dry or in pulp....	Free
Colours, Metallic, viz., Oxides of cobalt, copper and tin, N. E. S.	Free.

	DUTY.
Colour Boxes, japanned....	25 per cent.
Combs, all kinds of dress and toilet....	35 "
Combs, curry	32½ "
Combs, iron or horn, mane..	32½ "
Commercial Blank Forms, printed, lithographed, or copper or steel plate....	35 per cent.
Communion Plate, when imported for use of Churches....	Free.
Compasses, for ships	Free.
Composition Metal, for the manufacture of filled gold watch cases	10 per cent.
Composition Ornaments	35 "
Condensed Coffee, condensed coffee with milk, milk foods and all similar preparations	30 "
Condensed Milk	3 cts. per lb.
Confectioner's boxes, printed or not	35 per cent.
Confectionery and Candy....	35 per cent.
Copal Gum.....	Free.
Copper Grain and Shot, used by jewellers as alloy..	30 per cent.
Copper, Precipitate of, crude	Free.
Copper and Brass nails, rivets and burrs, and manufactures of copper or brass, N. E. S.	30 per cent.
Copper, black oxide of, and Platinum, for use in the manufacture of chlorate	Free.
Copper, old and scrap, and copper in pigs, bars, rods and bolts, in lengths not less than six feet, copper ingots, sheets, plates and sheathing, not planished or coated.....	Free.
Copper seamless drawn tubing	Free.
Copper rods, viz :—Brass, iron or steel rolled, round wire rods under three-eights of an inch in diameter, and rolled copper rods one inch or under in diameter, when imported by wire manufacturers for use in making wire in their own factories.....	Free.
Copper rollers, viz.: – Blanketing and lapping, and discs or mills for engraving copper rollers, when imported by cotton manufacturers, calico printers and wall paper manufacturers, for use in their own factories only.....	Free.
Copper Rollers, for use in calico printing, when imported by calico printers for use in their factories in the printing of calicoes and for no other purpose, (such rollers not being manufactured in Canada)	Free.

	DUTY.
Copper Sheets, tinned or planished	30 per cent.
Copper, Sulphate of, or Blue Vitriol....	Free.
Copper Wire.....	15 per cent.
Copper, Iron and Brass Wire, twisted, imported by manufacturers of boots and shoes for use in their factories	Free.
Copper and Brass Wire Cloth	20 per cent.
Copperas, or Sulphate of Iron	Free.
Copying Books	35 per cent.
Coral	20 "
Cordage, viz.:—twine and cotton cordage of all kinds	25 "
Cordage, N. E. S. ..... 1¼ cts. per lb. and	10 "
Cords and Tassels	30 "
Coriander Seed, crude	Free.
Corkscrews, plated	30 per cent.
Corkscrews, iron or steel, not plated....	27½ per cent.
Cork matting or carpet. 4cts. per sq. yd. but not less than	30 per cent.
Corks, and other manufactures of Cork-wood and Cork-bark, N. E. S.....	20 per cent.
Cork-wood or Bark, unmanufactured....	Free.
Corn, canned. See Vegetables.	
Corn Flour, when found to contain all the properties of the corn or corn meal, less the bran and other parts, removable by bolting only, and not capable of being used as starch without further change.	20 per cent.
Corn, Desiccated, Cracked Corn and Hominy.....	20 per cent.
Corn, Green, as vegetables	25 "
Corn, viz.: Indian Corn of the varieties known as "Southern White Dent Corn," or horse tooth ensilage corn; and "Western Yellow Dent Corn," or horse tooth ensilage corn, when imported to be planted or sown for soiling and ensilage, and for no other purpose, under regulations to to be made by the Governor-in-Council.	Free.
Corn, viz.: On imported Indian Corn, to be kiln-dried and ground into meal for human food, or ground into meal and kiln-dried for such use, under such regulations as are made by the Governor-in-Council, there may be allowed a drawback of ninety per cent. of the duty paid.	
Corn, Indian, N. E. S.	7½ cts. per bush.
Cornmeal	40 cts. per bbl.
Cornstarch. See Starch.	
Corsets	32½ per cent.

	DUTY.
Corset Laces..	30 per cent.
Corset clasps, spoon clasps or busks, blanks, busks, side steels and other corset steels, whether plain, japanned, lacquered, tinned or covered with paper or cloth; also back bone or corset wires, covered with paper or cloth, cut to lengths and tipped with brass or tin, or untipped, or in coils .... 5 cts. per lb. and	20 per cent.
Cottolene, viz., Lard, lard compound and similar substances, cottolene and animal stearine of all kinds, N. E. S.	2 cts. per lb.
Cotton Bags, made by use of needle	32½ per cent.
Cotton Bags, seamless	20 per cent.
Cotton Batts, batting and sheet wadding, dyed or not.	22½ per cent.
Cotton Fabrics, viz , Grey, unbleached cotton fabrics. This includes cotton sheetings, drills, ducks, cheese cloths, cotton or canton flannels, grey or unbleached, not stained, painted or printed....	22½ per cent.
Cotton Fabrics, viz., White or bleached cotton fabrics, N. E. S. This includes scrims and window scrims, Cambric cloths, Muslin apron checks, brilliants, cords, piques, Lenos mosquito nettings, Swiss Jaconets and Cambric Muslins, Lawns and goods of like description, bleached or white; but not printed, dyed or coloured...	25 per cent.
Cotton Fabrics, printed, dyed or coloured. This includes Prints, Printed Shirtings, Furniture Prints, Cretonnes, Plain Prints, Silesias, Sateens, French Prints, Cambrics, Window Holland, Shirtings, Cotton Italians, Wigans, Cotton Alpacas, Jeans, Coutills, Casbans, Muslins, Nets, Lawns, Tarlatans, Denims, Drillings, Bedtickings, Ginghams, Plaids, Cotton or Canton Flannels, Flannelettes, Cotton Tennis Cloth, Striped Zephyrs, Ducks and Drills, checked and striped Shirtings, Cottonades, Kentucky Jeans, Pantaloon Stuffs, aud goods of like description when printed, dyed or coloured	30 per cent.
Cotton Knitted goods of every description, including knitted underwear, N. E. S.	35 per cent.
Cotton Clothing, viz., Corsets, linen, silk and cotton clothing and other articles made from cotton fabrics, N. O. P.	32½ per cent.

	DUTY.
Cotton sewing thread in hanks, coloured, bleached or unbleached, three and six cord.....	12½ per cent.
Cotton sewing thread and crochet cotton, on spools or tubes or in balls, and all other cotton thread, ... N. E. S.	25 per cent.
Cotton Sheets	32½ "
Cotton Socks and Stockings, 10 cts. per doz. prs. and	35 per cent.
Cottons, viz., jeans, sateens and coutils when imported by corset and dress stay makers for use in their own factories	25 per cent.
Cotton Rags	Free.
Cotton seed cake and cotton seed meal.	Free.
Cotton Towels	25 per cent.
Cotton warps and cotton yarns, dyed or undyed, ... N. E. S.	25 per cent.
Cotton Wool and cotton waste	Free.
Cotton yarns, No. 40 and finer	Free.
Counterpanes or Quilts, woven, white	25 per cent.
Counterpanes or Quilts, white, with woven colored border, and colored cotton quilts, woven	30 "
Counters and Dice, bone	20 "
Court Plaster	25 "
Crab Apples.....The barrel containing same to be free of duty	40 cents per bbl.
Cracked Corn and Cracked Wheat	20 per cent.
Cranberries....	25 per cent.
Crapes, black	20 per cent.
Crayons and chalks	20 "
Cream of Tartar, in crystals	Free.
Cream of Tartar, N. E. S.	20 per cent.
Crochet Cotton, on spools or tubes, or in balls	25 per cent.
Crocus composition (oxide of iron) for buffing or polishing metals....	25 per cent.
Crowbars	30 "
Crucibles, plumbago....	Free.
Crucibles, sand	20 per cent.
Cryolite or Kryolite, Mineral	Free.
Cubic Nitre, or nitrate of soda	Free.
Cucumbers, green	25 per cent.
Cudbear and Archill, extract of	Free.
Cuff Buttons or Studs	25 per cent.
Cuffs, cotton, linen, xylonite, celluloid or xylolite, ...4 cts. per pair and	25 "
Cultivators	20 per cent.

	DUTY.
Cummin Seed, crude	Free.
Cups and other prizes, won in *bonâfide* competitions	Free.
Curd Knives	35 per cent.
Curling Stones of granite	Free.
Curling Tongs, not plated	27½ per cent.
Curling Tongs, plated	30 per cent.
Currants, dried	1 ct. per lb.
Currants, green, the weight of the package to be included in the weight for duty	2 cts. per lb.
Currant Bushes	20 per cent.
Curry Combs and Curry Cards	32½ "
Curry Powder	25 "
Curtain Poles	30 "
Curtain Pole Ends, Rings and Brackets	30 "
Curtains, bamboo	30 per cent
Curtains when made up, trimmed or untrimmed	30 "
Cutch or Gambier and Terra Japonica	Free.
Cutlery, viz., table cutlery, N. E. S.	32½ per cent.
Cutlery, plated, viz., knives plated wholly or in part	35 per cent.
Cutlery, N. O. P., not plated	25 "
Cutters and Sleighs	30 "
Cuttle fish bone, crude, not manufactured, burned, calcined, ground, or steamed	Free.
Cyanide of Potassium	Free.

D

Damask of linen, including napkins, doylies, tray cloths, sideboard covers, damask stair linen and diaper	25 per cent.
Dammar Gum	Free.
Darning Needles	30 per cent.
Dates	25 per cent.
Decalcomanie, or transfer pictures..6 cts. per lb. and	20 per cent.
Decanters, glass	30 per cent.
Degras, viz.: Oleo-stearine and Degras when imported by manufacturers of leather for use in the manufacture of leather in their factories	Free.
Demijohns, earthenware or stoneware, ... 3 cents per gallon of holding capacity.	3 cts. per gal.
Demijohns, Glass, empty or filled	30 per cent.
Dental and Surgical Instruments of all kinds	15 "
Desiccated Cocoanut, sweetened or not	5 cts. per lb.
Dextrine, or British Gum	10 per cent.

	DUTY.
Diamonds, unset, or diamond dust or bort, and black diamonds for borers....	Free.
Diamond Drills, for prospecting for minerals, not to include motive power..	Free.
Diaper, viz. : Damask of linen, including napkins, doylies, tray cloths, sideboard covers, damask stair linen and diaper	25 per cent.
Dice, bone.....	20 per cent.
Dogs for the improvement of stock, under regulations made by the Treasury Board and approved by the Governor-in-Council	Free.
Dogs, n. e. s.....	20 per cent.
Dolls, of all kinds and materials	35 per cent.
Doylies, linen damask.....	25 per cent.
Drafts, unsigned	35 per cent.
Dragon's Blood	Free.
Drain pipes, sewer pipes, chimney linings or vents, and inverted blocks, glazed or unglazed, and earthenware tiles	35 per cent.
Drain Tiles, unglazed	20 per cent.
Drawings, Paintings, Prints, Engravings and Building Plans, n. e. s.	20 per cent.
Dress Sleeve Protectors or Shields.....	32½ per cent.
Driers, Liquid and Japan, n. e. s..20 cts. per gal. and	20 per cent.
Drills, diamond, for prospecting for minerals, not to include motive power	Free.
Drills, hand, as tools	35 per cent.
Drills, viz. : Seed drills....	20 per cent.
Drugs, crude, such as barks, beans, berries, flowers, roots, balsams, buds, bulbs, fruits, insects, grains, gums and gum resins, herbs, leaves, nuts, fruits and stem seeds—any of the foregoing which are not edible and in a crude state and not advanced in value by refining or grinding or any other process of manufacture and not otherwise provided for	Free.
Drugs, n. e. s.....	20 per cent.
Drugs, Compounded. See Proprietary Medicines.	
Dry Plates, photographic.....	30 per cent.
Duck, Cotton, printed, dyed or coloured	30 per cent.
Duck, Cotton, unbleached..	22½ per cent.
Duck, Cotton, white or bleached	25 per cent.
Duck, Linen....	20 per cent.

DUTY.

Duck, for belting and hose when imported by manufacturers of rubber goods for use in their factory. Free.
Dulse, in natural state..... .... Free.
Dust, brass, iron or steel.... .... 20 per cent.
Dust, marble .... 20 per cent.
Dutch or Schlag Metal Leaf .... 25 per cent.
Dyeing or tanning articles, in a crude state, used in dyeing or tanning, n. e. s.; berries for dyeing or used for composing dyes; turmeric, nut galls; lac, crude, seed, button, stick and shell; indigo, indigo paste and extract of, and indigo auxiliary or zinc dust; persis, or extract of archill and cudbear, terra japonica, gambier or cutch, extract of logwood, fustic, oak and of oak bark; camwood and sumac and extract thereof, tanners' bark, hemlock bark and oak bark; ground logwood, ground fustic, and patent prepared dyes.. Free.
Dyes, Aniline and Coal Tar Dyes, in bulk or package of not less than one pound in weight ..... Free.
Dyes, patent prepared .... Free.
Dyes, N. E. S. .... 20 per cent.
Dynamite, viz., nitro-glycerine, giant powder, nitro and other explosives .... 4 cts. per lb.

E

Earth Closets, wood .... 30 per cent.
Earthenware and Stoneware, viz., Demijohns or jugs, churns or crocks, 3 cents per gallon of holding capacity .... 3 cts. per I.G.
Earthenware, viz., China and porcelain ware, also earthenware and stoneware, brown or coloured and Rockingham ware, white granite or ironstoneware, "C.C." or cream-coloured ware, decorated, printed or sponged, and all earthenware, N. E. S. .... 30 per cent.
Earthenware or stone ink bottles, not exceeding three ounces capacity .... 20 per cent.
Earthenware, viz., Drain tiles, not glazed ..... 20 per cent.
Earthenware, viz., Drain pipes, sewer pipes, chimney linings or vents, and inverted blocks, glazed or unglazed, and earthenware tiles .... 35 per cent.
Edge Tools, N. E. S. .... 35 "
Effects, Settlers'. See Settlers' Effects.

DUTY.

Effects, viz.: Apparel, wearing, and other personal and household effects (not merchandse) of British subjects dying abroad, but domiciled in Canada. Free.

Eggs .... 5 cts. per doz.

Egg Cases containing eggs, "not being packages for exportation only," are dutiable.

Egg Albumen.... .... 20 per cent.

Egg Yolk .... Free.

Elastic, round or flat, including garter elastic ..... 30 per cent.

Elastic Rubber Thread..... .... Free.

Elastic Webbing .... 20 per cent.

Electric Apparatus, viz.: Telephone and telegraph instruments; telegraph, telephone and electric light cables; electric and galvanic batteries, electric motors, generators, dynamos, sockets and electric apparatus, n. e. s..... ..... 25 per cent.

Electric Light Carbons or Carbon points, not exceeding twelve inches in length, $2.50 per thousand, and in proportion for greater lengths.

Electric Light Glass Bulbs.. .... 10 per cent.

Electric light, Gas and coal oil fixtures, or parts thereof .... 27½ per cent.

Electric Light Shades, viz.: Insulators of all kinds, and lamps, including arc and incandescent; lamp chimneys, side-lights, and head-lights, lamp, gas-light and electric-light shades, and globes—for lanterns, lamps, electric lights and gas lights . ... 30 per cent.

Electroplate, and gilt of all kinds, N. E. S. ..... 30 per cent.

Electrotypes. See Stereotypes.

Elemy gum..... .... Free.

Elixirs. See Proprietary Medicines.

Embalming Boards .... 30 per cent.

Embroideries .... 30 "

Embroidery and Sewing Silk .... 25 "

Emery, in bulk, crushed or ground .... Free.

Emery Paper, sand, flint and glass paper ..... 20 per cent.

Emery Wheels and manufactures of emery, N.E.S. 25 "

Enamelled cloth for carriages ....
.... 30 per cent, but not less than 4 cents per yd.

Enamelled iron or steel ware, including signs and letters enamelled on any metal and granite or agate ware .... 35 per cent.

Enamel Sizing and Sizing Cream .... 10 per cent.

Engraved plates, viz., Plates engraved on wood, and on steel or other metal, and transfers taken from the same	20 per cent.
Engravings, paintings, drawings, and building plans, N. E. S.....	20 per cent.
Eno's Fruit Salts	25 "
Entomological specimens.....	Free.
Envelopes, printed or not....	35 per cent.
Esparto or Spanish Grass, and other grasses or pulp of, including fancy grasses, dried but not otherwise manufactured.....	Free.
Essences, Alcoholic ..... $2.12½ per gallon and	30 per cent.
Essential Oils....	10 per cent.
Ether, Nitrous, viz., Nitrous ether, sweet spirits of nitre and aromatic spirits of ammonia .... $2.12½ per gall. and	30 per cent.
Ether Sulphuric	5 cts. per lb.
Evergreens, for decorations	20 per cent.
Excelsior	25 "
Extracts, Alcoholic ..... $2.12½ per gal. and	30 "
Extracts of Meat and Fluid Beef not medicated	25 "
Extracts of Logwood, Fustic, Oak, and of Oak Bark	Free.
Extract of Malt,(non-alcoholic)for medicinal purposes	25 per cent.
Eyeglasses and Spectacles	30 "
Eyeglass and Spectacle frames, parts of	20 per cent.
Eyelets and eyelethooks, and metal glove fasteners..	Free.
Eyes, glasses	20 per cent.

F

Facings, for foundries, coal	20 per cent.
Facings, for foundries, plumbago	25 "
Fancy boxes, &c. See Boxes.	
Fanning Mills and parts....	35 per cent.
Fans, to be rated for duty according to material of which made	
Farina. See Starch.	
Farm Wagons and Carts. (See Carriages.)	25 per cent.
Farriers Knives, not plated	25 per cent.
Fashion Plates, (tailors and mantle makers) .... 6 cents per pound and	20 per cent.
Faucets, brass, copper or plated	30 per cent.
Faucets, all wood	25 per cent
Faucets, iron or steel, not plated	27½ per cent.

	DUTY.
Feathers, undressed	20 per cent.
Feathers, N. E. S.	30 per cent.
Feather Beds and Pillows.....	30 per cent.
Felloes of hickory wood, rough sawn to shape only, or rough sawn and bent to shape, not planed, smoothed or otherwise manufactured, and D shovel handles of wood	Free.
Felspar, viz.: Chalk stone, china or Cornwall stone, felspar and cliff stone, ground or unground....	Free.
Felt, Adhesive, for sheathing vessels...	Free.
Felt, wool, pressed, of all kinds, not filled or covered by or with any woven fabric	17½ per cent.
Felt Cloth, N. E. S. ..... 5 cents per lb. and	25 per cent.
Fence Posts, N. E. S.	Free.
Fencing, viz.: Barbed wire fencing of iron or steel.	¾ cent per lb.
Fencing, viz.: Buckthorn and strip fencing of iron or steel.....	½ cent per lb.
Fennel Seed and Fenugreek Seed, crude	Free.
Ferro-manganese, ferro-silicon, spiegeleisen	5 per cent.
Ferrules of brass, or plated, N. E. S....	30 per cent.
Ferrules, of wire, iron or steel, N. E. S.	27½ per cent.
Fertilizers, compounded or manufactured	10 per cent.
Fertilizers, uncompounded or unmanufactured, including kainite or German potash salts, German mineral potash, bone-dust, bone black or charred bone and bone-ash, fish offal or refuse, guano and other animal or vegetable manures	Free.
Fibre, Mexican, and Tampico or Istle, and vegetable fibres, natural	Free.
Fibre, Vulcanized, in sheets..	25 per cent.
Fibre ware, N. E. S., Cartavert, indurated fibre ware, vulcanized fibre ware and all articles of like material	25 per cent.
Fibreware, fancy manufactures of.....	35 per cent.
Fibrilla	Free.
Figs	25 per cent.
Filberts, shelled	5 cts. per lb.
Filberts, not shelled	2 cts. per lb.
File Blanks	27½ per cent.
Files and Rasps	35 per cent.
Filings, Brass....	30 per cent.
Filings, iron or steel	27½ per cent.
Fillers. See Colours.	
Fillets of Cotton and Rubber, not exceeding seven	

inches wide, when imported by and for the use of manufacturers of card clothing...	Free.
Films, viz., Albumenized and other papers and films chemically prepared for photographers' use	30 per cent.
Filter paper, in sheets	25 per cent.
Fire-Arms, N. E. S.	20 per cent.
Fire-arms for use of Army and Navy....	Free.
Fire-brick for electrical purposes, and fire-brick for locomotives (not classed as manufactures).....	20 per cent.
Fire-bricks, not to include stove linings, for manufacturing purposes.....	Free.
Fire-brick for building or repairing furnace for gas works.....	Free.
Fire-brick for baker's ovens	Free.
Fire-brick or tiles for lining stoves and furnaces, N.E.S.	20 per cent.
Fire-clay	Free
Fire-clay Gas Logs	20 per cent.
Fire-clay Gas Retorts	20 per cent.
Fire Engines and extinguishers	35 per cent.
Firewood, N. E. S.	Free.
Fire-works	25 per cent.
Fish, viz.:	
Mackerel	1 ct. per lb.
Herrings, pickled or salted	½ cent per lb.
Salmon, pickled or salted	1 ct. per lb.
All other fish, pickled or salted, in barrels.....	1 ct. per lb.
Foreign caught fish, imported otherwise than in barrels or half barrels, whether fresh, dried, salted or pickled, not specially enumerated or provided for by this Act	50 cts. per 100 lbs.
Fish, smoked and boneless fish..	1 cent per lb.
Codfish, shredded	25 per cent.
Anchovies and Sardines, packed in oil and otherwise, in tin boxes, measuring not more than five inches long, four inches wide, and three and one half inches deep	5 cts. per box.
In half boxes, measuring not more than five inches long, four inches wide, and one and five-eighths deep	2½ cts. per box.
In quarter boxes, measuring not more than four inches and three-quarters long, three and one half inches wide, and one and a quarter deep	2 cts. per box.
When imported in any other form...	30 per cent.

	DUTY.
Fish, fresh or dried, N. E. S., imported in barrels or half barrels	1 cent per lb.
Salmon and all other fish prepared or preserved, including Oysters, not specially enumerated or provided for in this Act	25 per cent.
Oyster pails, tubs, &c. Pails manufactured in the United States in which oysters are imported are liable to duty each time they are brought to Canada, but if they are wholly manufactured in Canada, and are properly branded by the customs, they may be sent to the United States, and on return entered free, on identification.	
Oysters, viz.: Seed and breeding oysters, imported for the purpose of being planted in Canadian waters.	Free.
Oysters, shelled, in bulk	10 cts. per gal.
Oysters, canned, in cans not over one pint, three cents per can, including cans	3 cts. per can.
Oysters in cans, over one pint and not over one quart, five cents per can, including the cans.	5 cts. per can.
Oysters in cans exceeding one quart in capacity, an additional duty of five cents for each quart or fraction of a quart of capacity over a quart, including the cans	5 cts. per qt.
Oysters in the shell	25 per cent.
Packages containing oysters and other fish, N.O.P.	25 per cent.
Oil, Spermaceti, whale and other fish oils, and all other articles, the produce of the fisheries, not specially provided for.....	20 per cent.
The whole or part of the duties hereby imposed upon fish and other products of the fisheries may be remitted as respects either the United States or Newfoundland, or both, upon proclamation of the Governor in Council, which may be issued whenever it appears to his satisfaction that the Governments of the United States and Newfoundland, or of either of them, have made changes in their tariffs of duties imposed upon articles imported from Canada, in reduction or repeal of the duties in force in the said countries respectively.	
Fish, preserved in oil, except Anchovies and Sardines.	30 per cent.
Fish, viz : Cans and packages made of tin or other material, containing fish of any kind admitted free	

of duty under any existing law or treaty, not exceeding one quart in contents, one cent and a-half on each can or package; and when exceeding one quart, an additional duty of one cent and a-half for each additional quart or fractional part thereof .... 1½ cts. per can or pkge.

Fish Hooks for sporting purposes, (not plated)..... 27½ per cent.

Fish Hooks, nets and seines, and twines to be used in making nets or seines, and fishing lines, not to include sporting fishing tackle or hooks with flies or trawling spoons, or threads or twines commonly used for sewing or manufacturing purposes. Free.

Fish Lines and Twines, N. E. S. .... 25 per cent.

Fish Nets and Seines, N. E. S. .... 30 per cent.

Fish Offal or refuse, for fertilizers .... Free.

Fish Plates and tie plates, railway..... ..... $10 per ton.

Fish Pumice .... 20 per cent.

Fish Skins and fish offal.... .... Free.

Fish Sounds..... .... 20 per cent.

Fish Spoons for sporting purposes (plated) ..... 30 per cent.

Fishing Flies .... 30 per cent.

Fishing Fly Books .... 30 per cent.

Fishing Rods.... .... 30 per cent.

Flags, bunting or cotton.... .... 30 per cent.

Flagstones, dressed .... 30 per cent.

Flagstones, not hammered or chiselled.. ..... 20 per cent.

Flannelettes, N. E. S. .... 30 per cent.

Flannels, woollen, of every description, ... 5 cts. per lb. and 25 per cent.

Flasks, Glass.... .... 30 per cent.

Flax, fibre, and flax tow.... .... Free.

Flax Seed .... Free.

Flax Seed Oil. See Linseed Oil.

Flax, viz.: All manufactures of hemp, flax, or jute, N. E. S., or of flax, hemp and jute combined.. 20 per cent.

Flint, Flints and Ground Flint Stones ..... Free.

Flint, glass, sand and emery paper..... ..... 20 per cent.

Florist Stock, viz.: Palms, Orchids, Azaleas, Cacti, and flower bulbs of all kinds .... Free.

Flour, viz.: Buckwheat meal or flour.... ..... ¼ cts. per lb.

Flour, corn, viz.: Corn starch or flour, and all preparations having the quality of starch, the weight of the package to be included in the weight for duty 1½ cts. per lb.

Flour, viz.: Corn Flour, when found to contain all

the properties of the corn or corn meal, less the bran and other parts, removable by bolting only, and not cabable of being used as starch without further change .... 20 per cent.
Flour, Rye .... 50 cts. per bbl.
Flour, Rice and Sago .... 25 per cent.
Flour, Wheat.... .... 75 cents per bbl.
Flower Bulbs.... .... Free.
Flowers, Artificial .... 25 per cent.
Flowers, Cut, N. E. S..... .... 20 "
Flowers (crude drug such as chamomile) not edible and in a crude state and not advanced in value by refining or grinding or any other process of manufacture and not otherwise provided for.... Free.
Fluid Beef and meat extracts, not medicated ..... 25 per cent.
Fluor Spar .... 20 "
Fly Paper .... 35 "
Folders, advertising, ... 15 cts. per lb. and 25 per cent.
Foliæ Digitalis .... Free.
Foot Grease, being the refuse of cotton seed after the oil has been pressed out, but not when treated with alkalies .... Free.
Forks, viz , Cast Iron table forks, not handled or ground or otherwise manufactured.. ..... 10 per cent.
Forks, pronged, Hay, Manure, etc., N. E. S..... 35 per cent.
Forms, blank .... 35 per cent.
Fossils .... Free.
Fowls, domestic, pure bred, for the improvement of stock, homing or messenger pigeons, and Pheasants and Quail .... Free.
Frames, clasps and fasteners for purses and chatelaine bags or reticules not more than seven inches in width, when imported by the manufacturers of purses and chatelaine bags or reticules for use in their factories .... 20 per cent.
Frames, viz.: picture and photograph frames of any material .... 30 per cent.
Freezers, (Ice Cream) .... 27½ per cent.
Freight Carts. See Carriages .... 25 per cent.
Frillings and Flounces .... 30 per cent.
Fringe, Bullion .... Free.
Fringes .... 30 per cent.
Frogs, switches, crossings and intersections for railways 30 per cent.
Fruit, viz., Apples, dried, desiccated or evaporated ;

dates, figs, and other dried, desiccated or evaporated fruits, N. E. S. .... 25 per cent.
Fruit, Apples green, the rate to include the duty on barrel .... 40 cts. per bbl.
Fruits, viz.:—Bananas, plantains, pine apples, pomegranates, guavas, mangoes and shaddocks; and wild blueberries, wild strawberries and wild raspberries .... Free.
Fruit, Blackberries, Gooseberries, Raspberries, Strawberries, Cherries and Currants, N. E. S., the weight of the package to be included in the weight for duty .... 2 cts. per lb.
Fruit, Cranberries, Plums and Quinces ..... 25 per cent.
Fruit, green Grapes .... 2 cts. per lb.
Fruit, viz., Prunes, raisins and dried currants ..... 1c. per lb.
Fruit, green Pears, and all other, N. E. S. ..... 20 per cent.
Fruit, Peaches, N. O. P., the weight of the package to be included in the weight for duty ..... 1 ct. per lb.
Fruit, viz.: Jellies, jams and preserves, N. E. S.... 3 cts. per lb.
Fruits in air-tight cans or other packages, the weight on which duty shall be payable to include the weight of the cans or other packages ..... 2 cts. per lb.
Fruits (drug). See Drugs, crude.
Fruits, preserved in brandy or other spirits .... $1.90 per gal.
Fruit Juices and Lime Juice, fortified with or containing not more than 25 per cent. of proof spirits.... 60 cts. per gal.
Fruit Juices and Lime Juice containing more than twenty-five per cent of proof spirits ..... $2 per gal.
Fruit Juices, viz.: Lime Juice and other fruit syrups and fruit juices, N. O. P. .... 20 per cent.
Fruit Jars and preserve jars, glass..... ..... 30 per cent.
Fullers' Earth, crude .... Free.
Fullers' Earth, prepared for toilet purposes ..... 30 per cent.
Fur Jackets, lined with satin .... 25 per cent.
Fur Skins, of all kinds, not dressed in any manner.. Free.
Fur Skins, wholly or partially dressed ..... 15 per cent.
Fur, viz., Caps, hats, muffs, tippets, capes, coats, cloaks and other manufactures of fur ..... 25 per cent.
Furnaces .... 27½ per cent.
Furniture of wood, iron or any other material, house, cabinet or office, finished or in parts, including hair and spring and other mattresses, bolsters and pillows .... 30 per cent.

Fuses, Electric or Platinum, consisting of a length of covered wire, connected with a detonator.... 30 per cent.
Fuse, N. E. S. .... 20 per cent.
Fustic, extract of and ground fustic .... Free.

G

Galoon, Silk .... 30 per cent.
Galvanized Ironware, Stamped tinware, japanned ware, including signs made from these materials, and all manufactures of tin, N. E. S. ..... 25 per cent.
Gambier or Cutch and Terra Japonica ..... Free.
Game and poultry, canned .... 25 per cent.
Game and poultry, N. O. P. .... 20 per cent.
Games of Cards, such as Old Maid, Authors, etc., N. E. S..... .... 35 per cent.
Gannister .... Free.
Garden rollers .... 35 per cent.
Garden Shears .... 35 per cent.
Gas Black .... Free.
Gas, Coal-oil, and electric light Fixtures, or parts thereof..... .... 27½ per cent.
Gas light Shades .... 30 "
Gas Logs, Fire Clay .... 20 "
Gas Meters..... .... 35 "
Gasolene. See Oils.
Gas Retorts, Fire Clay..... .... 20 per cent.
Gas Stoves .... 27½ per ct.
Gas, water and soil pipes of cast-iron .. ..$10 per ton, but not less than 35 per cent.
Gedda Gum .... Free.
Gelatine .... 25 per cent.
Gauzes, prepared for surgical use .... 20 per cent.
Gentian Root, unground .... Free.
German and nickel silver, manufactures of, N. E. S, ... plated 30 per cent.
German and Nickel Silver, manufactures of, N.E.S. not plated .. .. 25 per cent.
German Potash Salts and German Mineral Potash, for fertilizers .... Free.
German Silver, Silver and Nickel Silver, rolled or in sheets .... Free.
Gigs. See Carriages.
Gilders' Whiting and Paris White .... Free.

	DUTY.
Gilling Twine, to be used in making seines and nets ..	Free.
Gilling Twine, N. E. S. Linen Thread..	20 per cent.
Gin. See Spirits.	
Ginger Ale.....	20 per cent.
Ginger, candied.	35 per cent.
Ginger, preserved	30 per cent.
Ginger, unground	12½ per ct.
Ginger, ground	25 per cent.
Ginseng Root, unground	Free.
Glass, viz. :—Crystal and Decorated Glass Tableware, made expressly for mounting with silver-plated trimmings, when imported by manufacturers of plated ware....	20 per cent.
Glass, viz. :—Common and colorless window glass; and plain colored, stained or tinted or muffled glass in sheets	20 per cent.
Glass, viz :—Ornamental figured and enamelled colored glass; painted and vitrified glass; figured, enamelled and obscured white glass, and rough rolled plate glass.	25 per cent.
Glass, viz. :—Stained Glass Windows	30 per cent.
Glass carboys and demijohns, empty or filled, bottles and decanters, flasks and phials, glass jars and glass balls, and cut, pressed or moulded glass tableware	30 per cent.
Glass, viz.:—Insulators of all kinds, and lamps, including arc and incandescent; lamp chimneys, side-lights, and head-lights, lamp, gas-light and electric-light shades, and globes—for lanterns, lamps, electric lights and gas lights	30 per cent.
Glass bulbs for electric lights	10 per cent.
Glass, viz.: German looking-glass, unsilvered	17½ per cent.
Glass, viz.:—Silvered Glass, bevelled	32½ per cent.
Glass, viz.:—Silvered Glass, N. E. S.	27½ per cent.
Glass, viz.:—Plate glass, not coloured, in panes of not over twelve square feet each; and when bevelled, two cents per square foot additional..	4 cts. per sq ft.
Glass, viz.:—Plate Glass, not colored, in panes of over twelve and not over thirty square feet each, and when bevelled two cents per square foot additional	6 cts. per. sq. ft.
Glass, viz.:—Plate Glass in panes of over thirty and not over seventy square feet each, and when bevelled, two cents per square foot additional.	8 cts. per sq. ft.

30 20 30 30 per cent

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	DUTY.
Glass, viz.:—Plate Glass in panes of over seventy square feet each, and when bevelled, two cents per square foot additional	9 cts. per sq. ft.
Glass, viz.:—All other glass and manufactures of glass, N. O. P., including bent plate glass...	20 per cent.
Glass eyes	20 per cent.
Glass, sand, flint and emery paper	20 "
Glass Stoppers	30 "
Glass syringes	20 per cent.
Glass Vases....	20 "
Glauber Salts	20 "
Glaziers' Diamonds, set in brass, steel or iron	35 "
Glaziers' Knives, not plated	25 per cent.
Globes, geographical, topographical and astronomical	Free.
Globes for lanterns and lamps....	30 per cent.
Gloves and Mitts of all kinds	35 "
Glove fasteners, metal, eyelets and eyelet hooks	Free.
Glove leathers when imported by glove manufacturers for use in their factories in the manufacture of gloves, viz.: kid, lamb, buck, deer, antelope, and water hog, tanned or dressed, coloured or uncoloured	10 per cent.
Glove Boxes....	35 "
Glucose or Grape Sugar, Glucose Syrup, and Corn Syrup, or any Syrups containing any admixture thereof....	1 ct. per lb.
Glue and Mucilage	25 per cent.
Gluten Flour and special diabetic food	20 per cent.
Glycerine	20 "
Goldbeaters' Moulds and Skins	Free.
Gold Bullion, in bars, blocks or ingots	Free.
Gold Coin	Free.
Gold and Silver, viz.:—Manufactures of gold and silver, and all other articles, N. E. S., commercially known as jewellery	25 per cent.
Gold and Silver Leaf, and Dutch or schlag metal leaf	25 per cent.
Gold and Silver Leaf, imitations of	25 per cent.
Gold and Silver Sweepings	Free.
Gold Pens	25 per cent.
Goldfish	20 per cent.
Gongs and Bells, except church bells	25 per cent.
Gooseberries, weight of the package to be included in the weight for duty	2 cts. per lb.
Gooseberry Bushes	20 per cent.

Grains (drugs). See Drugs, crude.
Granite. See Stone.
Granite Ironware .... 35 per cent.
Grapes .... 2 cts. per lb.
Grape Vines .. .. 20 per cent.
Grass, Manilla, Esparto or Spanish, and other grasses, and pulp of, including fancy grasses, dried but not colored or otherwise manufactured Free.
Grass plaits.... .... Free.
Grass Seed. See Seeds.
Gravels .... Free.
Grease, Axle .... 25 per cent.
Grease, Lubricating, N. E. S..... 25 per cent.
Grease, rough, the refuse of animal fat, for the manufacture of soap only ... . Free.
Grindstones, not mounted, and not less than 12 inches in diameter.. .... $1.75 per ton.
Grindstones, N.E.S..... .... 30 per cent
Grommets .... Free.
Grubhoes .... 35 per cent.
Guano, and other animal and vegetable manure .... Free.
Guavas .... Free.
Gum, British, dextrine, sizing cream and enamel sizing 10 per cent.
Gum Chicle or Sappato Gum, in a crude state .... Free.
Gum Chicle or Sappato Gum, N. E. S..... .... 20 per cent.
Gums, viz.;—Amber, Arabic, Australian, copal, dammar, elemy, kaurie, mastic, sandarac, Senegal, shellac; and white shellac in gum or flake, for manufacturing purposes; and gum tragacanth, gum gedda and gum barberry.. .... Free.
Gums, chewing, sweetened .... 35 per cent.
Gums, chewing, not sweetened .. .. 20 per cent.
Gums and gum resins (drug). See Drugs, Crude.
Gum Paste Ornaments, unsweetened .... 20 per cent.
Gum Paste Ornaments, sweetened .... 35 "
Gum, Tickets .... 15 cents per lb. and 25 per cent.
Gun blocks, rough hewn or sawn only .... Free.
Gun Covers, to pay according to material.
Gun, Rifle and Pistol Cartridges, and Cartridge cases of all kinds and materials; Percussion Caps and gun wads, of all kinds .... 30 per cent.
Gunpowder. See Powder.
Guns, N. E. S. .... 20 per cent.
Gun Tools, such as reloading sets, etc..... .... 35 per cent.

	DUTY.
Gun Wads of all kinds	30 per cent.
Gunny Cloth and Gunny Bags....	20 "
Gut Strings or gut cord for musical instruments	Free.
Gut and Worm Gut, unmanufactured, for whip and other cord	Free.
Guttapercha, manufactures of, N. E. S....	25 per cent.
Guttapercha, crude	Free.
Gypsum. See Plaster of Paris.	
Gypsum, crude (Sulphate of lime)	Free.

H

Haddies, smoked	1 ct. per lb.
Hair Braids, Chains or Cords, or other manufactures of	30 per cent.
Hair Brushes..	25 per cent.
Hair Brush pads	Free.
Hair Clippers, not plated	25 per cent.
Hair Clippers, plated...	30 per cent.
Hair Cloth, of all kinds	30 "
Hair, curled or dyed....	20 per cent.
Hair, cleaned or uncleaned, but not curled, dyed or otherwise manufactured	Free.
Hair, Horse, not further manufactured than simply cleaned and dipped or dyed, imported for use in the manufacture of horse-hair cloths	Free.
Hair Oils, Pomatums and Pastes, and all other perfumed preparations, N. O. P., used for the hair, mouth or skin (non-alcoholic)	30 per cent.
Hair Pins, made of Metal Wire..	30 "
Hair Pins of Horn, Shell, Celluloid, or other material than metal, having two or more prongs with fancy top..	35 per cent.
Hair Pins, two pronged, plain, made of horn, shell or celluloid, without fancy top	20 per cent.
Halter Chains	32½ "
Hammers	35 "
Hammocks and Lawn Tennis Nets and other like articles, manufactured of twine, N. E. S.	30 per cent.
Hams, fr sh...	3 cents per lb.
Hams, salted, dried, or smoked	2 cts. per lb.
Hand Carts....	30 per cent.
Handkerchiefs	30 per cent.
Handkerchief Boxes....	35 per cent.
Handcuffs, iron or steel, not plated	27½ per ct.

	DUTY.
Handcuffs, plated	30 per cent.
Handle Bolts, N. E S..	Free.
Hand Scoops, granite ware, or enamelled ware	35 per cent.
Hand Scoops, brass or plated	30 per cent.
Hand Scoops, wood	25 per cent.
Hardware, viz. :—Builders' hardware, cabinet-makers', upholsterers', harness-makers' and saddlers' hardware, including curry-combs and curry-cards, carriage hardware, locks, butts and hinges, N. E. S., saws of all kinds, and table cutlery N. E. S.....	32½ per ct.
Harness-makers' and Saddlers' hardware	32½ per ct.
Harness and Saddlery, of every description	30 per cent.
Harness and Leather Dressing	25 per cent.
Harness Soap..	25 per cent.
Harps, Musical Instruments	25 per cent.
Harrows and parts	20 per cent.
Harvesters	20 per cent.
Hatchets, and eyes or polls for same	35 per cent.
Hat Boxes, Valises, Carpet Bags and Trunks	30 per cent.
Hat Covers, rubber. See India Rubber.	
Hats, Caps and Bonnets, N. E. S.	30 per cent.
Hats and Caps, fur	25 per cent.
Hatters' bands (not cords), bindings, tips and sides, hat sweats and linings, both tips and sides, when imported by hat and cap manufacturers only, for use in their factories for the manufacture of hats and caps	Free.
Hatters' Furs, not on the skin...	Free.
Hatters' Plush, silk or cotton	Free.
Hay..	$2 per ton.
Hay Knives	35 per cent.
Hay Rakes, made wholly of wood	35 per cent.
Heading Bolts, N. E. S.	Free.
Heading, rough hewn or sawn only	Free.
Health Food, Cold Blast whole wheat, flour and wheat, pearled wheat and oats, granulated oats and barley, universal food, pea and bean flour, bran flour, bran food, pearled corn meal, white-wheat gluten	20 per cent.
Hemlock Bark	Free.
Hemlock Bark, extract of	20 per cent.
Hemp, undressed	Free.

DUTY.

Hemp, manufactures of. See Jute.
Hemp Paper, &c. See Paper.
Hemp rags..... Free.
Herbs, (Drugs). See Drugs, crude.
Herring, kippered, preserved in oil ..... 30 per cent.
Herring, kippered, preserved or prepared (not in oil) 25 per cent.
Hides and skins, raw, whether dry salted or pickled, and raw pelts..... Free.
Hinges, T and Strap Hinges and hinge blanks, N. E. S..... 1 cent per lb. and 20 per cent.
Hinges and Butts, N. E. S.....32½ per cent.
Hoes ..... 35 "
Hogs, living ..... 1½ cts. per lb.
Hollow-ware, viz.: Granite ware, enamelled iron and steel ware and agate ware..... 35 per cent.
Hollow-ware, viz.: tinware, japanned ware and galvanized ironware ..... 25 per cent.
Hollow-ware, of cast or wrought Iron, N. E. S..... 27½ "
Holly Twigs..... 20 "
Honey, in comb or otherwise, and imitations and adulterations thereof..... 3 cts. per lb.
Hoof Ointment ..... 25 per cent.
Hoofs, horn strips, horn and horn tips, in the rough, not polished or otherwise manufactured than cleaned ..... Free.
Hoop iron, not exceeding three-eighths of an inch in width and being No. 25 gauge or thinner, used for the manufacture of tubular rivets..... Free.
Hoop-skirts ..... 32½ per cent.
Hooks and eyes, iron..... 27½ per cent.
Hooks and Eyes, brass or plated..... 30 "
Hops ..... 6 cents per lb.
Hop poles, N. E. S..... Free.
Horn, Fancy manufactures of.... ..... 35 per cent.
Horn and horn tips, horn strips, and hoofs, in the rough, not polished or otherwise manufactured than cleaned..... Free.
Horse Boots, leather..... 30 per cent.
Horse clothing of jute, shaped or otherwise manufactured..... 30 per cent.
Horse Clothing, woollen, shaped ..5 cts. per lb. and 30 "
Horse-hair, not further manufactured than simply cleaned and dipped or dyed, imported for use in the manufacture of horse-hair cloths..... Free.

	DUTY.
Horse Netting	30 per cent.
Horse Powers, portable	30 "
Horse, mule and ox shoes and horse shoe nails	30 per cent.
Horses, N. E. S	20 "
Horses, Cattle, Sheep, Swine and Dogs, for the improvement of stock, under regulations made by the Treasury Board, and approved by Governor in Council	Free.
Horse Radish Root, green	25 per cent.
Hose, Linen	20 "
Hose, Rubber, or Cotton or Linen lined with rubber.	32½ per cent.
Hosiery, viz. :—Socks and Stockings, of all kinds, ... 10 cents per dozen pairs and	35 per cent.
Hubs for Wheels, rough hewn or sawn only	Free.
Hubs, Spokes and Felloes finished, for farm and freight waggons, carts, drays, and similar vehicles, N. E. S.	25 per cent.
Hubs, Spokes and Felloes finished, for buggies, carriages, pleasure carts and similar vehicles, N. E. S..	35 per cent.
Huckleberries, wild	Free.
Hymn Books..	Free.
Hyoscyamus, or Henbane Leaf (See Drugs, crude)..	Free.

I

Ice	Free.
Ice Boxes	30 per cent.
Imitation Precious Stones, not set	10 per cent.
Incandescent and arc lamps	30 per cent.
Indian Corn. See Corn.	
India-rubber, viz.: Rubber, crude, caoutchouc or India rubber, unmanufactured; hard rubber in sheets, but not further manufactured, and recovered rubber and rubber substitute	Free.
India-rubber elastic thread	Free.
India-Rubber Boots and Shoes with tops or uppers of cloth or of material other than rubber	30 per cent.
India-Rubber Boots and Shoes, and manufactures of india-rubber and gutta percha, N.E.S	25 per cent.
India-Rubber or Gutta Percha Belting, Hose, Packing, Mats and Matting, and cotton or linen hose lined with rubber	32½ per cent.
India-Rubber Clothing and clothing made waterproof with India Rubber	35 per cent.

	DUTY.
India-Rubber, viz.: Sheet rubber, soft....	25 per cent.
India-Rubber Cloth or cloth flocked or coated with rubber, N. O. P.....	27½ per cent.
India-Rubber Water Beds	25 "
Indigo, indigo auxiliary or zinc dust	Free.
Indigo Paste and Extract of	Free.
Indurated Fibre Ware	25 per cent.
Ingot Molds	Free.
Ink bottles, earthenware or stone, not exceeding three ounces capacity	20 per cent.
Ink bottles, earthenware or stone, N. E. S.	30 per cent.
Ink bottles, glass	30 per cent.
Ink, printing or writing	20 "
Ink, shoemakers	25 "
Insects (drugs). See Drugs, crude....	Free.
Insulators of all kinds	30 per cent.
Insurance maps	Free.
Iodine, crude....	Free.
Ipecacuanha Root, unground	Free.
Iris root, unground	Free.
Iron, Steel or Brass Dust....	20 per cent
Irons, viz.: sad, hatters and tailors	27½ per cent.
Iron, corrugated Galvanized Sheet Iron	27½ per cent.
Iron, steel or brass manufactures, which at the time of their importation are of a class or kind not manufactured in Canada, when imported for use in the construction or equipment of ships or vessels.	Free.
Iron or steel beams, sheets, plates, angles and knees, for iron, steel or composite ships or vessels	Free.
Iron or steel masts for ships, or parts of	Free.
Iron sand or globules, and dry putty for polishing glass or granite	Free.
Iron hoop, not exceeding three-eighths of an inch in width, and being twenty-five gauge or thinner, used for the manufacture of tubular rivets.....	Free.
Iron Wire Cloth	30 per cent.
Iron liquor, solution of acetate of iron, for dyeing and calico printing	Free.
Iron, viz.:—Wrought scrap iron and scrap steel being waste or refuse wrought iron or steel, fit only to be re-manufactured, the same having been in actual use, not to include cuttings or clippings which can be used as iron or steel without re-manufacture, and steel bloom ends and crop ends	

of steel rails, three dollars per ton; and on and after the first day of January, eighteen hundred and ninety-five, four dollars per ton ..... $3 per ton.

Iron or steel, being pieces, punchings, or clippings of boiler plate or other plates, sheets or bars of iron or steel, whether the same have had the ragged or cropped ends or edges sheared off or not, and crops from iron or steel rails having both ends sawn or sheared off, the same not having been in actual use and being fit for re-rolling or re-manufacture only .... $4 per ton.

Iron, viz., Ferro-silicon, spiegeleisen, ferro-manganese. 5 per cent.

Iron or steel ingots, cogged ingots, blooms and slabs, billets and puddled bars, loops or other forms less finished than iron or steel bars but more advanced than pig iron, except castings ..... $5 per ton.

Iron, viz.:—Bar iron or steel, rolled or hammered, comprising rounds and squares; shapes of rolled iron or steel, not more than four inches in diameter, and flats not thinner than number sixteen gauge, whether in coils, bundles, rods or bars, N. E. S..... .... $10 per ton.

Iron or steel plates or sheets, sheared or unsheared, and skelp iron or steel, sheared or rolled in grooves, and iron or steel of all widths thicker than number seventeen gauge, N. E. S. ..... $10 per ton.

Iron, viz.:—Universal mill or rolled edge steel plate, less than thirty inches wide, and plates or sheets of iron or steel thirty inches wide and over, and one-quarter of an inch and over in thickness.... .... 12½ per cent.

Iron in pigs, iron kentledge and scrap iron ..... $4 per ton.

Iron or steel sheets, and other iron or steel of all widths, sheet iron, common or black, smoothed, polished, coated or galvanized and Canada plates, number seventeen gauge and thinner, and hoop, band, or strip iron or steel, N. E. S.... 5 per cent.

Iron or steel hoops, bands and strips, eight inches and less in width, number eighteen gauge and thicker..... .... $10 per ton.

Iron, viz.:—Plough plates, mould boards, landsides and other plates for agricultural implements, when cut to shape from rolled plates of steel but not moulded, punched, polished or otherwise

manufactured, and being of a greater value than four cents per pound .... 5 per cent.

Provided that on all iron and steel bars, rods, strips, or steel sheets of whatever shape, and on all iron or steel bars of irregular shape or section, cold rolled, cold hammered or polished in any way, in addition to the ordinary process of hot rolling or hammering, there shall be paid one-sixth of one cent per pound in addition to the rates imposed on the said materials.

Iron, viz. :—Forgings of iron and steel of whatever shape or size or in whatever stage of manufacture, N. E. S., thirty-five per cent. *ad valorem*, but not less than fifteen dollars per ton ..... 35 per cent.

Iron, viz. :—Rolled iron or steel angles, channels and other sections, weighing less than thirty-five pounds per lineal yard, N. E. S., thirty-five per cent. *ad valorem*, but not less than ten dollars per ton .. .. 35 per cent.

Iron, viz. :—Rolled iron or steel angles, channels and special sections, weighing not less than thirty-five pounds per lineal yard, and rolled iron or steel beams, joists, girders, column sections, trough sections, and other building or bridge structural sections, weighing not less than twenty-five pounds per lineal yard, and rolled iron or steel bridge plate not less than three-eighths of an inch thick nor less than fifteen inches wide, and flat eye bar blanks not punched or drilled.. 12½ per ct.

Iron bridges and structural iron work, thirty per per cent. *ad valorem*, but not less than one cent per pound .. .. 30 per cent.

Iron or steel railway bars or rails of any form, punched or not punched, N. E. S., for railways, —which term for the purposes of this item shall include all kinds of railways, street railways and tramways, even although the same are used for private purposes only, and even although they are not used or intended to be used in connection with the business of common carrying of goods or passengers.... .... 30 per cent.

Iron, viz , Steel rails weighing not less than forty-five pounds per lineal yard for use in railway

tracks; but this item shall not extend to rails for use in the tracks of railways used or intended for private purposes only, nor shall it extend to rails which are not used or intended to be used in connection with the business of common carrying of either goods or passengers, nor shall this item extend to rails for use in the tracks of street railways or tramways .... Free.

Iron, viz., Railway fish plates and tie plates ..... $10 per ton.

Iron, viz., Swedish rolled iron rods, under one-half inch in diameter and not less than one and three-quarters of a cent per pound value, and Swedish rolled iron nail rods under half an inch diameter for the manufacture of horse-shoe nails ..... 15 per cent.

Iron, viz., Blast Furnace Slag .... Free.

Iron, viz.: Fittings of wrought iron or steel pipe, and chilled iron or steel rolls .... 35 per cent.

Iron, portable machines, portable steam engines, threshers and separators, horse powers, portable saw mills and planing mills and parts thereof in any stage of manufacture .... 30 per cent.

Iron, viz: Locomotive and car wheel tires of steel when in the rough..... .... Free.

Iron, viz.: Tubes not welded, not more than one and one-half inch in diameter, of rolled steel ..... 15 per cent.

Iron, viz.: lap-welded iron or steel tubing, threaded and coupled or not, one and one-quarter to two inches inclusive in diameter, for use exclusively in artesian wells, petroleum pipe lines and petroleum refineries, under regulations made by the Governor in Council .... 20 per cent.

Iron, viz.: Boiler tubes of wrought iron or steel, including corrugated tubes or flues for marine boilers. 7½ per cent.

Iron, Brass, or steel rolled, round wire rods under three-eighths of an inch in diameter, and rolled copper rods one inch or under in diameter, when imported by wire manufacturers for use in making wire in their own factories .... Free.

Iron, viz.: Rolled iron tubes not welded, under one and one-half inch in diameter, angle iron, nine and ten gauge, not over one and one-half inch wide, iron tubing, lacquered or brass covered, not over one and one-half inch in diameter,—all of which are to be cut to lengths for the manufac-

ture of bedsteads, and to be used for no other purpose, —when imported for manufacturers of iron bedsteads to be used for these purposes only in their own factories, under such time as any of the said articles are manufactured in Canada... Free.

Iron, viz.: wrought iron or steel tubing, threaded and coupled or not, over two inches in diameter.... 15 per cent.

Iron, viz.: other wrought iron or steel tubes and pipes. .... ½ cent per lb. and 30 per cent.

Iron, viz.: safes, doors for safes and vaults, scales, balances and weighing beams .... 30 per cent.

Iron, viz.: Malleable iron castings and iron or steel castings, N. E. S..... .... 25 per cent.

Iron, cast vessels, plates, stove plates and irons, sad irons, hatters' irons, tailors' irons .. .. 27½ per cent.

Iron, cast pipes of every description, $10 per ton but not less than .... 35 per cent.

Iron manufactures, articles or wares not specially enumerated or provided for, composed wholly or in part of iron or steel, and whether partly or wholly manufactured .... 27½ per cent.

Iron, scrap iron and scrap steel, old and fit only to be re-manufactured, being part of or recovered from any vessel wrecked in waters subject to the jurisdiction of Canada .... Free.

Iron, viz. :—Cast-iron table forks not handled, ground or otherwise further manufactured .. 10 per cent.

Isinglass .... 25 per cent.

Istle or Tampico Fibre..... .... Free.

Italian Cloth, wool .... 30 per cent.

Italian Cloth, cotton, colored .... 30 per cent.

Ivory Black .... Free.

Ivory, fancy manufactures of .... 35 per cent.

Ivory or Ivory Nuts unmanufactured.... ..... Free.

Ivory Veneers, sawn only.... ..... Free.

J

Jalap Root, unground ..... Free.

Jams, Jellies and Preserves, N. E. S. ... . 3 cts. per lb.

Japanned Ware, stamped tinware, galvanized iron ware, including signs made from these materials, and all manufactures of tin, N. E. S. ..... 25 per cent.

Japans and Japan Driers, N. E. S., 20 cts. per gal. and 20 per cent.

	DUTY.
Jars, glass	30 per cent.
Jeans, Sateens, and Coutilles, when imported by corset and dress stay makers for use in their own factories	25 per cent.
Jellies, Jams and Preserves, N. E. S....	3 cts. per lb.
Jerseys, knitted	35 per cent.
Jerseys made from cloth.... 5 cts. per lb. and	30 per cent.
Jet, raw	20 per cent.
Jewel Cases, Cases for Watches, cases for silver and plated ware and for cutlery and other like articles .... 5 cts. each and	30 per cent.
Jewellery, viz., Manufactures of gold and silver, and all other articles, N. E. S., commercially known as jewellery	25 per cent.
Jews'-harps.....	35 per cent.
Junk, old	Free.
Jute Bags or sacks	20 per cent.
Jute Canvas, not pressed or calendered, when imported by manufacturers of floor oil-cloth for use in their factories	Free.
Jute Cloth, as taken from the loom, not colored, cropped. mangled, pressed, calendered, nor finished in any way	Free.
Jute cloth, not otherwise finished than bleached or calendered	10 per cent.
Jute, flax or hemp yarn, plain, dyed or colored, when imported by manufacturers of carpets, rugs and mats, and of jute webbing or jute cloth, and of twines, for use in their own factories	Free.
Jute, viz.: All manufactures of hemp, flax, or jute, N. E. S., or of flax, hemp and jute combined..	20 per cent.
Jute Horse clothing shaped or otherwise manufactured	30 per cent.
Jute Rags	Free.
Jute or Hemp Carpets, Mats and Matting	25 per cent.
Jute and Jute Butts	Free.
Jute Twine, N. E. S.....	25 per cent.
Jute Webbing....	20 per cent.

K

Kainite, for fertilizers	Free.
Kaurie Gum	Free.
Kelp	Free.
Kerosene and Coal Oil. See Oils.	

	DUTY.
Kerosene and Coal Oil Fixtures, or parts thereof..	27½ per cent.
Kettle Ears, tinned iron.....	27½ per cent.
Keys	32½ per cent.
Kippered Herring, preserved in oil	30 per cent.
Kippered Herring, preserved or prepared (not in oil).	25 per cent.
Kites, Paper, as toys	35 per cent.
Knife Blades or Knife Blanks, in the rough, for use by electro-platers	10 per cent.
Knitted Goods of every description, including knitted underwear, N. E. S.....	35 per cent.
Knitting Machines	27½ per cent.
Knitting Needles, steel.....	30 per cent.
Knitting Needles, rubber or wood.....	25 per cent.
Knitting Needles, bone	20 per cent.
Knives, plated wholly or in part	35 per cent.
Knives, viz :—Putty, oyster, pallette, pen, pocket, sheath, office, pruning, bread, butcher's, skinning, sticking, cooks, cigar, shoe, farrier's and glaziers' knives, not plated, wholly or in part..	25 per cent.
Knobs, viz.:—Wood door knobs, plain, unmounted	25 per cent.
Kryolite or Cryolite, mineral	Free.

L

Labels, silk or cotton, letters woven or printed. .... 15 cents per lb. and	25 per cent.
Labels for fruits, vegetables, meat, fish, confectionery, and other goods ; also tickets, posters, advertising bills and folders, whether lithographed or printed .. .. 15 cents per lb. and	25 per cent.
Labels, Tinfoil, printed..... 15 cents per lb. and	25 per cent.
Lac, crude, seed, button, stick and shell	Free.
Laces, boot, shoe and stay, of all kinds	30 per cent.
Laces, braids, fringes, embroideries, cords, elastic, round or flat, including garter elastic, tassels and bracelets; braids, chains, cords or other manufacture of hair ; lace collars and all similar goods ; handkerchiefs, lace nets and nettings of cotton, silk, linen or other material ; table cloths and curtains, when made up, trimmed or untrimmed, and belts of all kinds, N. E. S.	30 per cent.
Lacquers, cut with spirits	$1 per gal.
Lacquers, N. E. S. ..... 20 cts. per gall. and	20 per cent.
Ladies' Companions	35 "

DUTY.

Lamb and mutton, fresh .... 35 per cent.
Lamps, including arc and incandescent.. ..... 30 "
Lamp Black and Ivory Black .... Free.
Lamp chimneys .... 30 per cent.
Lamp Shades, gas-light and electric-light shades and globes .... 30 per cent.
Lamp springs.... .... 10 per cent.
Lamp Wicks..... .... 25 "
Lanterns, paper.. .... 35 "
Lanterns, N. E. S. .... 30 "
Lap dusters..... .... 25 per cent.
Lard, lard compound and similar substances, cottolene and animal stearine of all kinds, N. E. S.. 2 cts. per lb.
Lard Oil .... 20 per cent.
Last blocks, rough hewn or sawn only .. .. Free.
Lastings, mohair cloth, or other manufactures of cloth, when imported by manufacturers of buttons for use in their own factories, and woven or made in patterns of such size, shape or form, or cut in such manner as to be fit for covering buttons, exclusively—These conditions to be ascertained by special examination by the proper officer of Customs, and so certified on the face of each entry. Free.
Laths .... Free.
Laundry Blueing .... 25 per cent.
Lava, unmanufactured .... Free-
Lavender water. See Perfumed Spirits.
Lawn Mowers .... 35 per cent.
Lawn Tennis Nets and Hammocks and other like articles manufactured of twine, N. E. S. ..... 30 per cent.
Lead, viz.:—Tea lead and tinfoil .... Free.
Lead, old, scrap and pig .... 40 cents per 100 lbs.
Lead, bars, blocks and sheets ..... 60 cents per 100 lbs.
Lead pipe and lead shot .. 4/10 cent. per lb. and 25 per cent.
Lead, Nitrate and Acetate of, not ground .... Free.
Lead Pencils of all kinds, in wood or otherwise .... 25 per cent.
Lead, all manufactures of, N. E. S..... ..... 30 per cent.
Leather, sole, tanned, but rough or undressed..... 10 per cent.
Leather-board and leatheroid and boot and shoe counters made therefrom .... 20 per cent.
Leather and skins, N. O. P., tanned; belting leather, and sole leather .. .. 15 per cent.
Leather, viz.:—Upper leather including dongola, cordovan, kid, lamb, sheep, kangaroo, alligator,

chamois skins, and calf, dressed, waxed or glazed .... 17½ per cent.
Leather, viz :—Japanned, patent or enamelled leather and morocco leather .... 22½ per cent.
Leather, Glove leathers, viz. :—Kid, lamb, buck, deer, antelope and waterhog, tanned or dressed, colored or uncolored, when imported by glove manufacturers for use in their own factories in the manufacture of gloves .... 10 per cent.
Leather, skins for morocco leather, tanned, but not further manufactured.... .... 15 per cent.
Leather Belting.. .... 20 per cent.
Leather Boots and Shoes, N. E. S..... ..... 25 per cent,
Leather, fancy manufactures of. (See item Boxes) 35 per cent.
Leather, all manufactures of, N. E. S..... .... 25 per cent.
Leather and Harness Dressing .... 25 per cent.
Leather Laces.... .... 30 per cent,
Leaves (drug.) See Drugs, crude.
Leeches .... Free.
Leghorn Hats, unfinished, Caplins and Manilla hoods Free
Lemons. See Oranges.
Lemon Peel, candied .... 35 per cent.
Lemon, Citron and Orange Rinds in brine .... Free.
Lemon Squeezers, made wholly of glass .... .. 20 per cent.
Lenos, cotton, white or bleached .... 25 per cent.
Lenos, cotton, colored..... .... 30 per cent.
Lentils .... 20 per cent.
Letter Copying Books .... 35 per cent.
Letter Heads, printed .... 35 per cent.
Licorice. See Liquorice.
Limes. See Oranges.
Lime .... 20 per cent.
Lime, acetate of .... 20 per cent.
Lime-juice and fruit juices, fortified with, or containing not more than twenty-five per cent, of proof spirits 60cts per gal.
Lime-juice and fruit juices, when containing more than twenty-five per cent. of proof spirits..... $2 per gal.
Lime-juice and other fruit syrups and fruit juices, N. O. P..... .... 20 per cent.
Lime-juice, crude only..... .... Free.
Lincru[illegible] Walton, wall decorations .... 35 per cent.
Linen, manufactures of, N. E. S. .... 20 "
Linen bags or sacks .... 20 per cent.
Linen Clothing, all kinds, N. E. S..... ..... 32½ "

	DUTY.
Linen damask, including napkins doylies, tray cloths, sideboard covers, damask stair linen and diaper	25 per cent.
Linen Towels	25 "
Linen Rags.....	Free.
Liniments. See Proprietary Medicines.	
Linoleum See Oiled Cloth.	
Linseed or flaxseed oil, raw or boiled, lard oil, neatsfoot oil, and sesame seed oil	20 per cent.
Lint, prepared for surgical dressing	20 per cent.
Liquorice Root, not ground	Free.
Liquorice Paste and liquorice in rolls and sticks	20 per cent.
Litharge	Free.
Lithographic Presses	10 per cent.
Lithographic Stones, not engraved.....	20 "
Litmus and all Lichens, prepared or not	Free.
Lobsters, fresh.	25 per cent.
Locks	32½ "
Locomotives for railways, N. E. S.....	35 per cent.
Locomotives and Railway, Passenger, Baggage and Freight Cars, being the property of Railway Companies in the United States, running upon any line of road crossing the Frontier, as long as Canadian cars and locomotives are admitted free under similar circumstances in the United States, under regulations prescribed by the Controller of Customs	Free.
Locomotive and Car Wheel Tires of steel, when in the rough....	Free.
Locust Beans, and locust bean meal	Free.
Logs and round unmanufactured timber, N. E. S....	Free.
Logwood, extract of, and ground logwood	Free.
Lotions and Lozenges. See Proprietary Medicines.	
Lubricating Oils. See Oils.	
Lumber, viz. :—Firewood, handle bolts, heading bolts, stave bolts and shingle bolts, hop poles, fence posts, railroad ties, ship timber and ship planking, not specially provided for in this Act.	Free.
Lumber, viz. :—Timber hewn or sawed and timber used for spars and in building wharfs	Free.
Lumber, viz. :—Timber squared or sided.	Free.
Lumber, viz. :—Creosoted lumber.....	Free.
Lumber, viz.:—Sawed boards, plank deals, and other lumber, undressed or dressed on one side only..	Free.
Lumber, viz :—Pine and spruce clapboards	Free.

Lumber, viz. :—Hubs for wheels, posts, last blocks, wagon blocks, oar blocks, gun blocks, heading. and all like blocks or sticks, rough hewn or sawed only.. .... Free.

Lumber, viz. :—Laths, pickets and palings ..... Free.

Lumber, viz. :—Staves of wood of all kinds ; wood unmanufactured .... Free.

Lumber and timber planks, and boards of amaranth cocoboral, boxwood, cherry, chestnut, walnut, gumwood, mahogany, pitch pine, rose-wood, sandal-wood, sycamore, Spanish cedar, oak, hickory, whitewood, African teak, black heart ebony, lignum vitæ, red cedar, redwood, satin-wood and white ash, when not otherwise manufactured than rough sawn or split or creosoted, vulcanized or treated by any other preserving process ; the wood of the persimmon and dog-wood trees, hickory billets, and hickory lumber sawn to shape for spokes of wheels, but not further manufactured ; hickory spokes rough turned, not tenoned, mitred, throated, faced, sized, cut to length, round tenoned or polished. Free.

Lumber and Timber, manufactured, N. E. S..... 20 per cent.

Lye concentrated .... 20 per cent.

M

Maccaroni and Vermicelli.... .... 25 per cent.

Mace .... 25 per cent.

Machine Card Clothing .... 25 per cent.

Machinery, viz. :—Mining and smelting machinery imported prior to the sixteenth day of May, 1896, which is at the time of its importation of a class or kind not manufactured in Canada.. Free

Machinery, viz. :—Portable machines, portable steam engine, threshers and separators, horse-powers, portable saw-mills and planing mills, and parts thereof, in any stage of manufacture ..... 30 per cent.

Machinery, viz :—Steam engines, boilers and machinery composed wholly or in part of iron or steel, N. E. S. .... 27½ per cent.

Madder and Munjeet, or Indian Madder, ground or prepared, and all extracts of .... Free.

Magazines, quarterly, monthly, and semi-monthly,

and weekly literary papers and newspapers, unbound .... Free.
Magic Lanterns and slides therefor, philosophical, photographic, mathematical and optical instruments, N. E. S. .... 25 per cent.
Magnesia, citrate of .... 20 "
Magnesia, Fluid .... 50 "
Mallets, Wood .... 35 per cent.
Malt, upon entry for warehouse, subject to Excise regulations .... 15 cts. per bush.
Malt, extract of, (non-alcoholic) for medicinal purposes. 25 per cent.
Mandarine and Tangarine Oranges dutiable as oranges.
Manganese, oxide of .... Free.
Mangles .... 27½ per cent.
Mangoes .... Free.
Mangold Seed .... Free.
Manicure Cases .... 35 per cent.
Manilla Grass, dried, but not further manufactured.. Free.
Manilla Hoods, Caplins, and Leghorn hats, unfinished Free.
Mantels, marble .... 30 per cent.
Mantels, slate .... 30 "
Mantles, wool cloth .... 5 cts. per lb. and 30 "
Manure, Guano, and other animal and vegetable manures, uncompounded or unmanufactured .... Free.
Manure, prepared or manufactured, all kinds .... 20 per cent.
Manuscripts and insurance maps, and album insides of paper, and hair brush pads .... Free.
Maple sugar ... . 20 per cent.
Maps, insurance .... Free.
Maps and charts, for the use of schools for the blind. Free.
Maps and charts, N. E. S. .... 20 per cent.
Marble in the rough, in blocks... .... Free.
Marble in Blocks or slabs, sawn on not more than two sides .... 10 per cent.
Marble in slabs or blocks, sawn on more than two sides 20 per cent.
Marble, finished, and all mnfrs. of marble, N. O. P. 30 per cent.
Marble Dust .. .. 20 "
Marmalade .. .. 3 cts. per lb.
Mastic Gum .. .. Free.
Masts, iron or steel, or parts of, for ships.. .... Free.
Matches .... 25 per cent.
Mathematical Instruments, N. E. S. .... 25 per cent.
Matrices. See Stereotypes.
Mats and Matting, of cocoa, hemp or jute.. .... 25 per cent.

	DUTY.
Mats and Matting, rubber	32½ per cent.
Mats and Rugs, N. E. S.	30 per cent.
Matting, viz.: Cork matting or carpet .... 4 cents per sq. yd. but not less than	30 per cent
Mattocks	35 per cent.
Mattresses, hair, spring, and all other	30 per cent.
Meal, buckwheat meal or flour...	¼ cent per lb.
Meal, corn	40 cts. per bbl.
Meal, oat	20 per cent.
Meal, Wheat	75 cts. per bbl.
Measures, Tape, of all kinds	25 per cent.
Meats, viz.: Canned meats and canned poultry and game, extracts of meats and fluid beef not medicated, and soups....	25 per cent.
Meats, viz.: Mutton and Lamb, fresh	35 per cent.
Meats, fresh, N. E. S...	3 cts. per lb.
Meats, N.E.S., (when in barrel, the barrel to be free).	2 cts. per lb.
Meats, viz.: Poultry and game, N. O. P....	20 per cent.
Medals, Cups or other prizes won in *bona fide* competition	Free
Medals of Brass, Bronze, Copper or plated	30 per cent.
Medals of Gold	25 "
Medals of Silver	30 per cent.
Medals, collections of, and of other antiquities and cabinets of coins....	Free.
Medicines. See Proprietary Medicines.	
Meerschaum, crude or raw	Free.
Meerschaum Pipes	35 per cent.
Melons	25 "
Menageries, horses, cattle, carriages and harness of, under regulations prescribed by Controller of Customs	Free.
Mercury or Quicksilver	Free.
Metal, composition for the manufacture of filled gold watch cases	10 per cent.
Meters, electric	25 per cent.
Meters, gas	35 per cent.
Meters, water	27½ per cent.
Mica	20 per cent.
Microscopes	25 per cent.
Middlings, a low grade flour	75 cts. per bbl.
Military Stores and munitions of war for use of Canadian Militia, when imported by the Dominion Government or any of the Departments thereof.	Free.

	DUTY.
Milk, condensed	3 cts. per lb.
Milk Food and other similar preparations, condensed coffee, and condensed coffee with milk	30 per cent.
Mill Board, not straw board	10 per cent.
Mimeograph (Edison's)	30 per cent.
Mince Meat	35 per cent.
Mineralogical Specimens	Free.
Mineral Pulp..	20 per cent.
Mineral Water, natural, not in bottles, under regulations, prescribed by the Controller of Customs	Free.
Mineral Water, in bottles	20 per cent.
Mineral Wool	20 per cent.
Mining and Smelting Machinery imported prior to the sixteenth day of May, 1896, which is at the time of its importation of a class or kind not manufactured in Canada	Free.
Whenever any free entry is rendered of Mining Machinery, such oath to be in the following terms :—	
I, , the undersigned importer of the machinery mentioned in this entry, do solemnly swear that it is Mining Machinery within the true meaning of the word, and that at the time of its importation was of a class and kind not manufactured in Canada, and that it is imported for use in mining only, at the mine, situated in the Province of and will be used for no other purpose whatever.	
Mirrors, bevelled	32½ per cent.
Mirrors, hand, in wood, not bevelled	27½ per cent.
Mirrors, hand, silver or plated, not bevelled	30 per cent.
Mirrors, for wall, if framed, not bevelled	30 per cent.
Mirror Plates, silvered, not bevelled	27½ per cent.
Mirror Plates, silvered, if bevelled	32½ per cent.
Mistletoe Boughs	20 per cent.
Mitts and Gloves, of all kinds....	35 per cent.
Models, viz. :—Casts, as models, for use of schools of design	Free.
Models of inventions, and of other improvements in the arts, but no articles or article shall be deemed a model which can be fitted for use	Free.

Molasses, second process, or molasses derived from the manufacture of "molasses sugar," testing by polariscope less than 35 degrees, when imported by manufacturers of blacking, for use in their own factories in the manufacture of blacking, conditional that the importers shall, in addition to making oath at the time of entry that such molasses is imported for such use and will not be used for any other purpose, cause such molasses to be at once mixed in a proper tank made for the purpose with at least one-fifth of the quantity thereof of cod, or other oil, whereby such molasses may be rendered unfit for any other use, such mixing to be done in the presence of a Customs officer at the expense of the importer, and under such further regulations as may from time to time be considered necessary in the interest and for the protection of the revenue, and that until such mixing is done and duly certified on the face of the entry thereof by such Customs officer the entry shall be held to be incomplete and the molasses subject to the usual rate of duty as when imported for any other purpose	Free.
Molasses, N. E S. See Sugar.	
Moleskins	30 per cent.
Moquette	30 "
Morphine	20 per cent.
Mosaic flooring of any material	30 per cent.
Moss, viz.: Iceland Moss or other mosses, seagrass and seaweed, crude or in their natural state, or cleaned only	Free.
Mother of Pearl, and other shells, unmanufactured..	Free.
Mould Boards, Plough plates, landsides and other plates for agricultural implements, when cut to shape from rolled plates of steel but not moulded, punched, polished or otherwise manufactured, and being of a greater value than four cents per pound.	5 per cent.
Mould Boards, Plough Plates, &c., finished, as parts of ploughs	20 per cent.
Mouldings of wood, plain	20 "
Mouldings of wood, gilded or otherwise further manufactured than plain	25 per cent.
Moulds, viz : Ingot moulds	Free.
Mower and Reaper Knives	20 per cent.

Mowing machines, self-binding harvesters, harvesters without binders, binding attachments, reapers, sulky and walking ploughs, harrows, cultivators, seed drills and horse-rakes...	20 per cent.
Mucilage and Glue	25 per cent.
Mufflers, cashmere, hemmed.... 5 cents per lb. and	30 per cent.
Mufflers, silk	32½ per cent.
Mufflers, cotton, hemmed	32½ "
Mufflers, wool, knitted..	35 per cent.
Muffs and Satchels combined	30 "
Mule shoes....	30 per cent.
Muriatic and nitric acid, and all mixed acids . ..	20 per cent.
Mushrooms, fresh	25 per cent.
Mushrooms, canned or bottled, the weight of the can or bottle to be included in the weight for duty.	1½cts. per lb.
Mushroom Spawn	20 per cent.
Music, printed, bound or in sheets	10 cts. per lb.
Music for Automatic Instruments, perforated paper.	35 per cent.
Musical instruments, viz.: Cat-gut strings or gut-cord, for musical instruments	Free.
Musical instruments for bands of Army and Navy ..	Free.
Musical Instruments of all kinds, N. O. P.	25 per cent.

Musical Instruments, being the property of Companies of Musicians entering Canada for the purpose of giving public concerts, shall in all cases be entered for duty in accordance with the law, and that the Minister of Customs may grant a refund of ninety per cent. of the duties so paid, on being fully satisfied that the said instruments have been duly re-exported, provided that such re-exportation takes place within one month of the date of such import entry, and that said instruments have been fully identified at the time of making entry of the same by an Officer of Customs. And further, that any Collector of Customs may permit any musical instrument to be imported and used on not more than two occasions, within the limits of his own port, under such precautions or provisions as he may consider necessary to secure the due exportation thereof immediately after such use, that no instrument or insruments so admitted shall be allowed to be removed to any other port unless the above conditions have been complied with.

	DUTY.
Music Stands, iron and wood	30 per cent.
Musk, in pods or in grains	Free.
Muskets, Rifles, Guns or Pistols, N. E S.	20 per cent.
Muslins, colored or printed	30 "
Muslins, white or bleached	25 "
Mustard Cake	15 per cent.
Mustard, French, Liquid	35 per cent.
Mustard Seed..	Free.
Mustard, ground	25 per cent.
Mutton and lamb, fresh	35 per cent.

N

Nails, viz., composition nails and spikes and sheathing nails....	15 per cent.
Nails and Spikes, wrought and pressed, galvanized or not, horse shoe nails, and all wrought iron or steel and other nails, N. E. S., and horse, mule and ox shoes	30 per cent.
Nails, viz.: Wire nails..	1 ct. per lb
Nails, viz.: Cut nails and spikes of iron or steel, including railroad spikes	¾ ct per lb.
Nails, Rivets and Burrs, brass and copper	30 per cent.
Naphtha. See Oils.	
Napkins, linen damask	25 per cent.
Neatsfoot Oil....	20 per cent.
Necklets of gold or silver	25 per cent.
Necklets of strung beads	35 per cent.
Neckties, cotton, linen or silk....	32½ per cent.
Nectarines	20 per cent.
Needles, steel, N. O. P.	30 per cent
Nets and Nettings, Lace, of cotton, linen, silk or other material	30 per cent.
Nets, viz. :—Lawn Tennis Nets, Hammocks, and other articles manufactured of twine, N. E. S..	30 per cent.
Nets for use of fisheries. See Fish Hooks.	
Nets and Seines, N. E. S....	30 per cent.
Nettings, mosquito, cotton, plain white....	25 per cent.
Nettings, mosquito, cotton, colored	30 per cent.
Nettings, painted cotton (an imitation of wire cloth)	27½ per cent.
Newspapers and quarterly, monthly and semi-monthly magazines, and weekly literary papers, unbound	Free.

Newspapers, or supplemental editions or parts thereof, partly printed and intended to be completed and published in Canada .... 25 per cent.
Nickel .... Free.
Nickel and German Silver, manufactures of, N.E.S., not plated .... 25 per cent.
Nickel and German Silver, manufactures of, N.E.S., plated .... 30 per cent.
Nickel Anodes .... 10 per cent.
Nickel Salts .. .. 20 per cent.
Nickel Silver, Silver and German Silver, rolled or in sheets .... Free.
Nitrate of ammonia .... Free.
Nitrate of Lead, not ground.. .... Free.
Nitrate of Soda or Cubic Nitre .. .. Free.
Nitric and Muriatic Acid, and all mixed acids .... 20 per cent.
Nitrite of Soda .... Free.
Nitro-Glycerine .... 4 cents per lb.
Nitrous Ether, Sweet Spirits of Nitre, and aromatic spirits of ammonia . $2.12½ cents per gall. and 30 per cent.
Noils, being the short wool which falls from the combs in worsted factories .... Free.
Notes, unsigned .... 35 per cent.
Nutgalls .... Free.
Nutmegs .... 25 per cent.
Nuts, Cocoa, when imported from place of growth by a vessel direct to a Canadian port .... 50cts. per 100.
Nuts, Cocoa, N. E. S... .... $1 per 100.
Nuts, (drug). See Drugs, crude.
Nuts of all kinds, N. O. P. .... 2 cts. per lb.
Nuts, shelled, N. E. S. .... 5 cts. per lb.
Nuts, viz., Almonds, walnuts, Brazil nuts, pecans and shelled pea-nuts, N. E. S.... .... 3 cts. per lb.
Nuts, viz , Wrought iron or steel nuts and washers, iron or steel rivets, bolts with or without threads, nut and bolt and hinge blanks, N E. S., and "T" and strap hinges .... 1 ct. per lb. & 20 per cent.
Nuts, viz., Wrought iron or steel nuts and washers, iron or steel rivets, bolts with or without threads, nut and bolt blanks, less than three-eighths of an inch in diameter, one cent per pound and twenty-five per cent, but not less than thirty-five per cent. 35 per cent.
Nux Vomica Beans, crude only... .... Free.

O

Oak and Oak Bark, extract of....	Free.
Oak Bark	Free.
Oakum	Free.
Oakum, prepared for surgical dressing	20 per cent.
Oar blocks, rough hewn or sawn only	Free.
Oars, wood....	25 per cent.
Oats	10 cts. per bush.
Oatmeal	20 per cent.
Ochres and ochrey earths. See Colours.	
Oil and Ottar of Roses..	Free.
Oil Finish, N. E. S. .... .. 20 cts. per gal. and	20 per cent.
Oiled Silk. See Oilcloth.	
Oils, *hair*, (non-alcoholic) perfumed or not	30 per cent.
Oils, viz : Illuminating oils composed wholly or in part of the products of petroleum, coal, shale or lignite, costing more than thirty cents per gallon.	25 per cent.
Oils, coal and kerosene distilled, purified or refined, naphtha and petroleum, N. E. S., products of petroleum, N. E. S.	6 cts. per gall.
Oils, Lubricating, composed wholly or in part of petroleum and costing less than twenty-five cents per gallon, six cents per gallon	6 cts. per gall.
Oils, viz :—Crude petroleum, fuel and gas oils (other than naphtha, benzine or gasoline), when imported by manufacturers (other than oil refiners) for use in their own factories for fuel purposes or for the manufacture of gas	3 cts. per gall.
Oils, Lubricating, N. E. S., and axle grease	25 per cent.
Barrels containing petroleum or products, or any mixture of which petroleum forms a part, when such contents are chargeable with a specific duty...	20 cents each.
Oils, *carbolic* or *heavy*	Free.
Oil, cotton seed	20 per cent.
Oil, *cod liver*	20 per cent.
Oils, essential	10 per cent.
Oil, olive, N.E.S., for manufacturing and mechanical purposes	Free.
Oil, *lard*	20 per cent.
Oil, linseed or flaxseed, raw or boiled, lard oil, neatsfoot oil and sesame seed oil	20 per cent.
Oil, *neatsfoot*	20 per cent.

	DUTY.
Oils, *olive*, prepared for salad purposes....	30 per cent.
Oil, *sesame* seed..	20 per cent.
Oil, spermaceti, whale and other fish oils, and all other articles the produce of the fisheries, not specially provided for..	20 per cent.
Oils, viz., *cocoanut* and *palm*, in their natural state.	Free.
Oil Cake and Oil Cake Meal, Cotton Seed Cake, and Cotton Seed Meal, and Palm Nut Cake and Meal.	Free.
Oiled cloth and silk, India-rubbered, flocked or coated with rubber, N. O. P.	27½ per cent.
Oiled cloth, viz., Enamelled floor, stair, shelf and table oilcloth, cork matting or carpet, and linoleum, thirty per cent., but not less than four cents per square yard....	30 per cent.
Ointments. See Proprietary Medicines.	
Oleographs, chromos, and chromotypes, ...	6 cents per lb. and 20 per cent.
Oleo-stearine and Degras, when imported by manufacturers of leather, for use in the manufacture of leather in their factories	Free.
Olive Oil, N. E. S., for manufacturing and mechanical purposes	Free.
Olive Oil prepared for salad purposes..	30 per cent.
Olives, dried	25 per cent.
Olives, green	20 per cent.
Olives, pickled	35 per cent.
Onions	25 per cent.
Onion Sets, for planting, and not fit for table use..	20 per cent.
Opera, Field and Marine Glasses	25 per cent.
Opium, crude, the outward ball or covering to be free of duty.....	$1 per lb.
Opium, powdered	$1 35 per lb.
Opium, prepared for smoking	$5 per lb.
Optical Goods, viz., Opera, Field and Spy Glasses, Telescopes, Microscopes, Stereoscopes, Magic Lanterns and Slides, etc	25 per cent.
Optical Goods, viz , Spectacles and Eyeglssses.....	30 per cent.
Optical Goods, viz., Parts of Spectacle and Eyeglass Frames	20 per cent.
Optical Instruments, N. E. S.	25 per cent.
Oranges, Lemons and limes, in boxes of capacity not exceeding two and one-half cubic feet	25 cts. per box.
In one-half boxes, capacity not exceeding one and one-fourth cubic feet..	13 cts. per half box.

In barrels not exceeding in capacity that of the 196 pounds flour barrel..... ..... 55 cts. per bbl.
In cases and all other packages,.... .... 10cts. per cub. ft. holding capacity.
In bulk ..... $1.50 per 1,000 Oranges, Lemons or Limes.
Orange or Lemon Peel, candied .... 35 per cent.
Orange, lemon and citron rinds, in brine ..... Free.
Orchids, Palms, Azeleas, Cacti and Flower Bulbs of all kinds .... Free.
Ores of metals of all kinds... .... Free.
Organs, cabinet.. .... 30 per cent.
Organs, pipe organs, and sets or parts of sets of reeds for cabinet organs .... 25 per cent.
Ornaments of alabaster, spar, amber, terra cotta, or composition; statuettes and bead ornaments, N.E.S. 35 per cent.
Orris Root, unground .... Free.
Osiers .... Free.
Ottar or Attar of Roses and oil of roses ..... Free.
Oxalic Acid .... Free.
Oxides See Colors.
Ox Shoes .... 30 per cent.
Oysters. See Fish.
Oyster Knives, not plated ... . 25 per cent.

P

Packing, Rubber or Gutta-percha..... ..... 32½ per cent.
Padding, Jute or Linen.. .... 20 per cent.
Padding, Woollen ..... 5 cents per lb. and 25 per cent.
Paddy. See Rice, unhulled.
Pads, viz. :—Hair-brush pads .... Free
Pails, tubs, churns, brooms, washboards, pounders and rolling-pins .... 20 per cent.
Paints. See Colors.
Paintings drawings, prints, engravings, building plans, photographs and pictures, N. E. S..... 20 per cent.
Paintings, in oil or water colors, the production of Canadian Artists, under regulations to be made by the Controller of Customs .... Free.
Paintings, in oil or water colors, by Artists of well-known merit, or copies of the Old Masters by such artists... .... Free.
Paletic Knives, not plated .... 25 per cent.
Palings and Pickets .... Free.

	DUTY.
Palm Leaf, unmanufactured	Free.
Palm-nut cake and meal	Free.
Palms, Orchids, Azaleas, Cacti, and Flower Bulbs of all kinds	Free.
Pamphlets, advertising..... 6 cts. per lb. and	20 per cent.
Pamphlets, books and periodicals, N. E. S.	6 cts. per lb.
Paper Carpet Lining	25 per cent.
Papers, viz., albumenized and other papers and films, chemically prepared for photographers' use.	30 per cent.
Papers, Manilla, tissue, printing and paper of all kinds, N. E. S.	25 per cent.
Paper Bags or Sacks of all kinds, printed or not....	25 per cent.
Paper Boxes, such as are used by confectioners, plain or printed	35 per cent.
Paper, glazed, plated, marbled, enamelled, embossed, in rolls or sheets, and cardboard similarly finished.	35 per cent.
Paper insides for albums....	Free.
Paper letters, gummed, plain or colored, in bulk....	35 per cent.
Paper letters, gummed, put up in envelopes, with printed descriptions for special advertising signs or labels .... 15 cents per lb. and	25 per cent.
Paper, ruled	35 per cent.
Paper, tarred....	25 per cent.
Paper, Toilet....	25 per cent.
Paper, waxed or oiled	35 per cent.
Paper Union Collar Cloth, in rolls or sheets, not glossed or finished	15 per cent.
Paper Union Collar Cloth, glossed or finished, in rolls or sheets	20 per cent.
Paper, manufactures of, including ruled and bordered and coated papers, papeteries, boxed papers, envelopes and blank books	35 per cent.
Paper waste clippings	Free.
Paper, viz. :—Hemp paper, made on four cylinder machines and calendered to between ·006 and ·008 inch thickness for the manufacture of shot shells; primers for shot shells and cartridges, and felt board sized and hydraulic pressed, and covered with paper or uncovered, for the manufacture of gun wads, when such articles are imported by manufacturers of shot shells, cartridges and gun wads, to be used for these purposes only in their own factories, until such times as the said articles are manufactured in Canada: Pro-	

vided always that the said articles, when imported, shall be entered only at such port or ports as are named by the Controller of Customs, and at no other place; samples of such articles to be furnished to the Collector of the said port or ports by the Customs Department for the guidance of the officers when accepting free entries of such materials .... Free.

Paper fasteners, brass .... 30 per cent.

Paper Hangings, viz.:—Wall paper, not including borders, printed on plain ungrounded paper and colored with any material except bronze gilt or flitter .... 35 per cent.

All other paper-hangings and borders, per roll of eight yards and under, and proportionately for greater lengths. 1½ cents per roll and 25 per cent.

Papeteries .... 35 per cent.

Paraffine Wax ....2 cents per lb.

Paraffine Wax Candles..... ....4 cents per lb.

Parasols of all kinds .... 35 per cent.

Parasol Sticks or Handles, N. E. S. .... 20 per cent.

Parian Busts or Statuettes.... .... 35 per cent.

Paris Green, dry .... 10 per cent.

Paris White and Gilders' Whiting .... Free.

Passover Bread, not being imported for sale but for free distribution among the Hebrew community in connection with their religious rites ..... Free.

Patterns, brass .. .. 30 per cent.

Patterns, iron or steel .... 27½ per cent.

Patterns, wood .. .. 25 per cent.

Paving Blocks, made from the slag of blast furnace.. 20 per cent.

Peaches, N. O. P., the weight of the package to be included in the weight for duty .... 1 cent per lb.

Peach Trees.... .... 3 cents each.

Peanuts, not shelled .... 2 cents per lb.

Peanuts, shelled .... 3 cents per lb.

Pearl Card Cases .... 35 per cent.

Pearline .... 35 per cent.

Pearl, mother of, not manufactured .... Free.

Pears .... 20 per cent.

Pear Trees of all kinds..... .... 3 cents each.

Peas .... 10 cents per bush.

Peas, green, as vegetables .... 25 per cent.

Pecans, shelled .... 5 cents per lb.

DUTY.

Pecans, not shelled .... 3 cents per lb.
Peels, candied .. .. 35 per cent.
Pelts, raw .... Free.
Pencil leads..... .... 25 per cent.
Pencils, lead of all kinds, in wood or otherwise .... 25 per cent.
Pencils, slate .... 25 per cent.
Pen Holders, the handles being of wood and the holders being steel or iron .... 27½ per cent.
Pen Holders, the handles being of wood and holders being brass .... 30 per cent.
Pen Holders, entirely of rubber .... 25 per cent.
Pen and Pocket Knives, not plated..... ..... 25 per cent.
Pens, Gold .... 25 per cent.
Pens, steel ....27½ per cent.
Pepper Shells.... .... 25 per cent.
Percussion Caps.. .... 30 per cent.
Perfume Cases... .... 35 per cent.
Perfumery, including toilet preparations, (non-Alcoholic) viz.: Hair oils, tooth and other powders and washes, pomatums, pastes and all other perfumed preparations, N. O. P., used for the hair, mouth or skin .... 30 per cent.
Perfumed Spirits and Alcoholic Perfumes, bay rum, cologne and lavender waters, hair, tooth and skin washes and other toilet preparations containing spirits of any kind, when in bottles or flasks, containing not more than four ounces.... 50 per cent.
Perfumed Spirits in bottles or flasks and other packages containing more than four ounces each.... ....$2.12½ per gal. and 40 per cent.
Periodicals, illustrated advertising..6 cts. per lb. and 20 per cent.
Periodicals, viz.1 Newspapers, and quarterly, monthly and semi-monthly magazines and weekly literary papers, unbound .... Free.
Periodicals, N. E. S. .... 6 cts. per lb.
Persis, or extract of Archill and Cudbear ..... Free.
Petroleum. See Oil.
Petroleum—Barrels containing Petroleum, or its products, or any mixture of which Petroleum forms a part, when such contents are chargeable with a specific duty .... 20 cts. each
Pharmaceutical preparations. See Proprietary Medicines.
Pheasants, living .... Free.
Phials, glass..... .... 30 per cent.

	DUTY.
Philosophical Instruments and apparatus, that is to say, such as are not manufactured in Canada, when imported for use in universities, colleges, schools and scientific societies.....	Free.
Philosophical instruments, N. E. S.....	25 per cent.
Phosphorus	Free.
Phosphor Bronze, in blocks, bars, sheets and wire ..	10 per cent.
Photograph Albums	35 per cent.
Photographs or pictures, N. E. S.....	20 per cent.
Photograph frames of any material.....	30 per cent.
Photographic instruments, N. E. S.....	25 per cent.
Photographic Views	20 per cent.
Photographers' Cards	35 per cent.
Photographic Dry Plates	30 per cent.
Pianofortes	35 per cent.
Pianofortes, parts of	25 per cent.
Piano Covers, embroidered	30 per cent.
Piano Stools.....	30 per cent.
Pickles, Sauces and Catsups, including soy	35 per cent.
Pickets and palings	Free.
Picks, mattocks, grub-hoes, adzes, hatchets and eyes or polls for same, and tools of all descriptions, N. E. S.	35 per cent.
Pictorial Illustrations of Insects, etc., when imported for the use of Colleges and Schools, Scientific and Literary Societies...	Free.
Picture Cord, worsted	30 per cent.
Pictures and photographs, N. E. S.....	20 per cent.
Picture and photograph frames, of any material	30 per cent.
Picture Nails	30 per cent.
Pigeons, homing or messenger	Free.
Pillows and Bolsters	30 per cent.
Pillow Cases, cotton or linen	32½ per cent.
Pills	25 per cent.
Pine Apples	Free.
Pine tar, in packages of not less than 15 gallons	Free.
Pinking Irons....	35 per cent.
Pins, manufactured from wire of any metal	30 per cent.
Pipe Clay	Free.
Pipe, viz.: Cast Iron pipe of every description..... ....$10 per ton but not less than	35 per cent.
Pipe fittings of wrought iron or steel pipe, and chilled iron or steel rolls	35 per cent.
Pipes, Tobacco of all kinds, pipe mounts, cigar and cigarette holders and cases for same	35 per cent.

DUTY.

Pique, cotton, white, or bleached .... 25 per cent.
Pique, cotton, colored .... 30 per cent.
Pistols, toy .... 35 per cent.
Pistols, N. E. S. .... 20 per cent.
Pitch, Brewers .. .. 20 per cent.
Pitch, Burgundy .... Free.
Pitch-pine and Pine Tar, in packages of not less than 15 gallons .. .. Free.
Pitch, viz. :—Coal tar and coal pitch .. .. Free.
Plaits, chip, manilla, cotton, mohair, straw, Tuscan and grass.... .... Free.
Planing Mills, portable..... .... 30 per cent.
Plans, viz. :—Building plans, N. E. S. ..... 20 per cent.
Plantains .... Free.
Plants, viz. :—Palms, orchids, azaleas, cacti and flower bulbs of all kinds .... Free.
Plants and shrubs, N. E. S..... .... 20 per cent.
Plasters, medicinal .... 25 per cent.
Plaster Casts, N. E. S..... .... 20 per cent.
Plaster of Paris, or gypsum, ground, not calcined .. 15 per cent.
Plaster of Paris, calcined or manufactured, forty cents per barrel of three hundred pounds .. 40 cents per brl.
Platedware, viz. :—Sterling or other silverware and platedware, all other, electroplated or gilt, of all kinds, whether plated wholly or in part ..... 30 per cent.
Platedware, viz. :—Plated cutlery, namely, knives plated wholly or in part.... .... 35 per cent.
Plates, engraved on wood and on steel, or other metal, and transfers taken from the same .... 20 per cent.
Platinum Primers or Electric Fuses..... .... 30 "
Platinum and black oxide of copper, for use in the manufacture of chlorate... .... Free.
Platinum Wire and Sheets .. .. Free.
Platinum retorts, pans, condensers, tubing and pipe made of platinum, when imported by manufacturers of sulphuric acid for use in their works in the manufacture or concentration of sulphuric acid .... Free.
Platinum, manufactures of, N. E. S..... ..... 20 per cent
Playing Cards.... .... 6 per pack
Pleasure Carts. See Carriages.
Plough Plates, mould boards, land sides and other plates for agricultural implements, when cut to shape from rolled plates of steel but not moulded,

punched, polished or otherwise manufactured, and being of a greater value than four cents a pound .... 5 per cent.
Plough Plates, Mould Boards, etc. (parts of ploughs) 20 per cent.
Ploughs, sulky and walking.. .... 20 per cent.
Plumbago, crude .... 10 per cent.
Plumbago, all manufactures of, N. E. S. ..... 25 per cent.
Plumbago Crucibles .... Free.
Plums, green .... 25 per cent.
Plums, dried, desiccated or evaporated .. .. 25 per cent.
Plum Trees of all kinds..... .... 3 cts. each.
Plush, viz.: Hatters plush of silk or cotton ..... Free.
Plush fabrics, N. E. S..... .... 30 per cent.
Plush, fancy manufactures of. (See item Boxes).... 35 "
Pocket-books, purses and satchels .... 30 "
Pocket Handkerchiefs .... 30 "
Pomades, French, or flower odours, preserved in fat or oil, for the purpose of conserving the odour of flowers which do not bear the heat of distillation, when imported in tins of not less than 10 lbs. each 15 per cent.
Pomatum, or paste for hair, mouth or skin (not alcoholic) .... 30 per cent.
Pomegranates.... .... Free.
Pop Corn, popped .... 35 per cent.
Pop Corn, unpopped .... 7½ cts. per bush.
Poplins, silk, or silk warp.... .... 30 per cent.
Porcelain-ware, N. E. S..... .... 30 "
Pork, fresh, N. E. S. .... 3 cts. per lb.
Pork, N. E. S., when in barrel, the barrel to be free. 2 cts. "
Porter, Ale and Beer, imported in bottles (6 quarts or 12 pints to gall).... .... 24 cts. per gall.
Porter, Ale and Beer, imported in casks or otherwise than in bottles .... 16 cts. "
Postage Stamps, collections of .... Free.
Posters, advertising ....15 cts. per lb. and 25 per cent.
Posts, rough hewn or sawn only .... Free.
Potash and Pearl Ash, in packages of not less than 25 pounds weight .... Free.
Potash, chlorate of, in crystals, when imported for manufacturing purposes only .... Free.
Potash, chlorate of, not further prepared than ground, and free from admixture with any other substance. Free.
Potash, viz.: Sulphate, bicarbonate, chlorate and nitrate of, N. E. S..... .... 20 per cent

DUTY.

Potash, muriate and bichromate of, crude, caustic potash, and red and yellow prussiate of potash. Free.
Potash, German mineral, and German potash salts, for fertilizers .... Free.
Potassium, cyanide of .... Free.
Potatoes, except sweet..... .... 15 cts. per bush.
Potatoes, sweet, and Yams... .... 10 cts. "
Potted Meats, and specially prepared meats ..... 25 per cent.
Poultry and Game, canned.. .... 25 "
Poultry and Game, N. O. P. .... 20 "
Powder, Complexion .... 30 "
Powder, viz., Blasting and mining powder ..... 2 cts. per lb.
Powder, viz., Cannon, musket, rifle, gun and sporting powder and canister powder .... 3 cts. per lb.
Powder, viz , Nitro-glycerine, giant powder, nitro and other explosives.... .... 4 cts. per lb.
Powders, Medicinal .... 25 per cent.
Prayer Books, Psalm and Hymn Books and Bibles.. Free.
Precious Stones See Stones.
Precipitate of Copper, crude. .... Free.
Preserved Ginger .... 30 per cent.
Preserves, Jams and Jellies, N. E. S.... ..... 3 cts. per lb.
Press Paper..... .... 25 per cent.
Printed Matter, viz., Advertising pamphlets, pictorial show cards, circulars, illustrated advertising periodicals, illustrated price lists, advertising calendars, advertising almanacs, tailors' and mantle-makers' fashion plates, and all chromos, chromotypes, oleographs or artistic work of similar kind, produced by any process other than hand painting or drawing, whether for business or advertisement purposes or not, printed or stamped on paper, cardboard or other material, N. E S..... ..... 6 cents per lb. and 20 per cent.
Printed Matter, viz., Bank notes, bonds, bills of exchange, cheques, promissory notes, drafts and all similar work unsigned, and cards or other commercial blank forms printed or lithographed, or printed from steel or copper or other plates, and other printed matter, N. E. S... ..... 35 per cent.
Printed Matter, viz., Labels for fruits, vegetables, meat, fish, confectionery, and other goods, also tickets, posters, advertising bills and folders, whether lithographed or printed, 15 cts. per lb. and 25 per cent.

Prints, engravings, drawings and building plans, N. E. S..... .... 20 per cent.

Printed Wrappers, for bottles, etc..15 cts. per lb. and 25 "

Printing presses and printing machines, such only as are used in newspaper, book and job printing offices; folding machines and paper cutters, such as are used in printing and bookbinding establishments, and lithographic presses.. ..... 10 per cent.

Prizes, viz., Cups and other prizes won in *bona fide* competitions .... Free

Proprietary Medicines, alcoholic, viz., Spirits and strong waters of any kind, mixed with any ingredient or ingredients, as being or known or designated as anodynes, elixirs, essences, extracts, lotions, tinctures, or medicines, N. E. S., ... $2.12½ per gal. and 30 per cent.

Proprietary Medicines, viz., All medicinal, chemical and pharmaceutical preparations, when compounded of more than one substance, including patent and proprietary preparations, tinctures, pills, powders, troches, lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences and oils, N. O. P.; Provided that this item shall not be held to include drugs and preparations recognized by the British and the United States Pharmacopœa and the French Codex as officinal; if liquid..... .... 50 per cent.

Proprietary Medicines, &c., as above, not liquid.... 25 per cent.

NOTE.—All medicinal preparations, whether chemical or otherwise, usually imported with the name of the manufacturer, shall have the true name of such manufacturer and the place where they are prepared, permanently and legibly affixed to each parcel by stamp, label or otherwise, and all medicinal preparations imported without such names so affixed shall be forfeited.

NOTE.—All medicinal or toilet preparations imported for completing the manufacture thereof, or for the manufacture of any other article by the addition of any ingredient or ingredients, or by mixing such preparation, or by putting up or labelling the same alone or with

other articles or compounds under any proprietary or trade name, shall be, irrespective of cost, valued for duty and duty paid thereon at the ordinary market value in the country whence imported of the completed preparation when put up and labelled under such proprietary or trade name, less the actual cost of labour and material used or expended in Canada in completing the manufacture thereof or of putting up or of labelling the same.

Prunella	Free.
Prunes	1 ct. per lb.
Pruning Knives, not plated	25 per cent.
Pruning Shears	35 "
Prussian Binding	30 "
Psalm books	Free.
Pulp (wood)	25 per cent.
Pulp, viz.: Grass, Manilla, Esparto or Spanish, and other grasses, and pulp of, including fancy grasses, dried but not coloured or otherwise manufactured.	Free.
Pumice, Fish...	20 per cent.
Pumice and Pumice Stone, ground or unground	Free.
Pumps of all kinds and windmills	30 per cent.
Purses, pocket-books and satchels	30 "
Purses, viz. :—Frames, clasps and fasteners for purses and chatelaine bags or reticules not more than seven inches in width, when imported by the manufacturers of purses and chatelaine bags or reticules for use in their factories	20 per cent.
Putty	15 per cent.
Putty, dry, for polishing glass or granite	Free.
Putty Knives, not plated	25 per cent.
Pyroligneous. See Acid, Acetic.	

Q

Quail, dead	20 per cent.
Quail, living	Free.
Quartz, viz. :—Silex or crystallized quartz	Free.
Quicksilver....	Free.
Quills, in their natural state or unplumed.... ..	Free
Quills, N. E. S.	20 per cent.
Quilts, cotton, white, woven	25 "
Quilts, cotton, colored, woven....	30 "

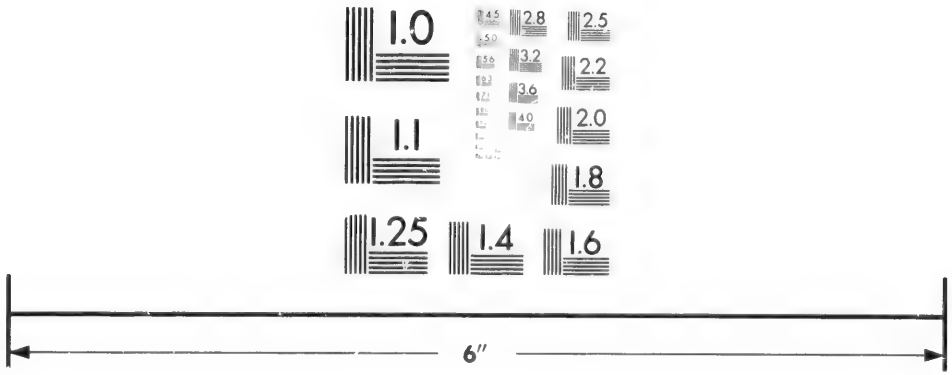
	DUTY.
Quilts, cotton, made by seamstress	32½ per cent.
Quinces	25 "
Quince trees of all kinds	3 cents each.
Quinine, salts of	Free.

R

Radiators, steam....	27½ per cent.
Rags of cotton, linen, jute, hemp and woollen, paper waste or clippings, and waste of every kind except mineral waste..	Free.
Rails, viz. :—Steel rails weighing not less than forty-five pounds per lineal yard for use in railway tracks; but this item shall not extend to rails for use in the tracks of railways used or intended for private purposes only, nor shall it extend to rails which are not used or intended to be used in connection with the business of common carrying of either goods or passengers, nor shall this item extend to rails for use in the tracks of street railways or tramways....	Free.
Rails, viz. :—Iron or steel railway bars or rails of any form, punched or not punched, N. E. S., for railways,—which term for the purposes of this item shall include all kinds of railways, street railways and tramways, even although the same are used for private purposes only, and even although they are not used or intended to be used in connection with the business of common carrying of goods or passengers	30 per cent.
Railroad Ties, N. E. S..	Free.
Railway or traveling rugs	25 per cent.
Railway Carts. See Carriages.	
Railway Cars.....	30 per cent.
Raisins	1 cent per lb.
Rakes, viz. :—Horserakes	20 per cent.
Rakes, N. E. S.	35 "
Raspberries, N. E. S., the weight of the package to be included in the weight for duty	2 cents per lb.
Raspberries, wild	Free.
Raspberry Bushes	20 per cent.
Rasps and Files	35 "
Rattans and Cane, not manufactured	Free.
Rattan, Cane or Reed, split or otherwise manufactured.....	17½ per cent.

	DUTY.
Razors, not plated	25 per cent.
Razor Strops	25 "
Reapers	20 "
Receipts, printed, lithographed or copper or steel plate	35 per cent.
Red Liquor, a crude acetate of aluminum, prepared from pyroligneous acid, for dyeing and calico printing	Free.
Reed, cane, or rattan, split or otherwise manufactured.	17½ per cent.
Reflectors, lamp	30 per cent.
Refrigerators	30 per cent.
Registers, hot air, iron, not plated or enamelled	27½ per cent.
Registers, hot air, plated	30 per cent.
Registers, hot air, iron enamelled	35 per cent.
Rennet, raw or prepared	Free.
Resin or rosin, in packages of not less than 100 lbs., and rosin oil	Free.
Resin, prepared for violin bows	20 per cent.
Revolvers, N. E. S.	20 "
Rhubarb Plants or Roots	20 "
Rhubarb Root, medicinal, unground	Free.
Rhubarb Root, powdered	20 per cent.
Ribbons of all kinds and materials	30 "
Rice, cleaned	1¼ cts. per lb.
Rice, uncleaned, unhulled or paddy, 3-10 of 1 cent per lb., but not less than	30 per cent.
Rice and sago flour	25 "
Rice when imported by makers of rice starch for use in their factories making starch	¾ cts. per lb.
Ridges Food	30 per cent.
Rifles, N. E. S.	20 "
Rivets of brass or copper	30 "
Rivets, iron or steel. See Nuts.	
Road or Railway Scrapes	30 per cent.
Roller Skates, or parts of same..10 cts per pair and	30 "
Rollers, garden	35 "
Rolling Pins	20 "
Roofing Felt, tarred	25 "
Roofing Felt, not tarred	25 "
Roots, medicinal, viz., Alkanet, crude, crushed or ground, aconite, calumba, gentian, ginseng, jalap, ipecacuanha, iris, orris root, liquorice, sarsaparilla, squills, taraxacum, rhubarb, and valerian, unground	Free.

IMAGE EVALUATION TEST TARGET (MT-3)



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23 WEST MAIN STREET
WEBSTER, N.Y. 14580
(716) 872-4503

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Roots, medicinal, N. E. S. See Drugs, crude.
Rope, viz., Wire rope of iron or steel... ..... 25 per cent.
Rose Bushes..... .... 20 "
Rose Water, when without spirits, to be classed as perfumery .. .. 30 per cent.
Rove, when imported for the manufacture of twine for harvest binders..... .... 10 per cent.
Rubber and manufactures of, see India Rubber.
Rugs and Mats, N. E. S.... .... 30 per cent.
Rugs, viz , Railway or travelling rugs and lap dusters of all kinds.. .... 25 per cent.
Rules, measuring .... 35 per cent.
Ruling Machines .... 10 per cent.
Rum. See Spirits.
Rye .... 10 cts. per bush.
Rye Flour .... 50 cts. per bbl.

S

Sacks or Bags of hemp, linen or jute, and cotton seamless bags .... 20 per cent.
Sacks or Bags, paper, of all kinds, printed or not.. 25 per cent.
Saddle Jiggers, stirrups and saddle-trees of all kinds. Free.
Saddlers' Hardware .... 32½ per cent.
Saddlery and Harness of every description ..... 30 "
Safes, doors for safes and vaults .... 30 "
Saffron, saffron cake, safflower, and extract of..... Free.
Sago and Sago Flour .... 25 per cent.
Sails for boats and ships.... .... 25 "
Salad Dressing .. .. 35 "
Sal-Ammoniac .. .. Free.
Saleratus .... 20 per cent.
Sal Soda .... Free.
Salt, imported from the United Kingdom or any British possession, or imported for the use of the sea or Gulf fisheries.... .... Free.
Salt, fine, in bulk, and coarse salt, N. E. S. .. 5 cts. per 100 lbs.
Salt, N. E. S., in bags, barrels or other packages, the bags, barrels or other packages to bear the same duty as if imported empty ..... 7½ cts. per 100 lbs.
Salt Cake (sulphate of soda, crude).... ..... Free.
Saltpetre .... Free.
Salves .... 25 per cent.
Samples which are of no commercial value, such as

cut samples of Dry Goods, cut samples of Wall Paper, etc. .... Free.

Samples which are of value, such as single Socks, Stockings, Gloves, Boots, etc., are to be rated for duty according to material of which they are made.

Sand .... Free.

Sandarac Gum... .... Free.

Sand, Flint, Glass and Emery paper .... 20 per cent.

Sappato Gum or Gum Chicle, in a crude state..... Free.

Sappato Gum, or Gum Chicle, N. E. S. ..... 20 per cent.

Sapolio .... 35 "

Sardines. See Fish.

Sarsaparilla Root, unground .... Free.

Satchels, Pocket-books and Purses..... ..... 30 per cent.

Satchel Frames .... 30 "

Satchels and Muffs, combined .... 30 "

Satin white..... .... Free.

Satin and Sateen .... 30 per cent.

Satin and Satinette, fancy manufactures of. (See Item Boxes.)

Sauces, pickles and catsups, including soy ..... 35 per cent.

Sausage Casings, cleaned.... .... 20 "

Sausage Skins or Casings, not cleaned .. .. Free.

Sawdust of the following woods, viz.: Amaranth, cocoboral, boxwood, cherry, chestnut, walnut, gumwood, mahogany, pitch-pine, rosewood, sandalwood, sycamore, Spanish cedar, oak, hickory, whitewood, African teak, black heart ebony, lignum-vitæ, red cedar, redwood, satin-wood, white ash, persimmon and dogwood .... Free.

Saw Mills, portable .... 30 per cent.

Saws of all kinds, and saw teeth .... 32½ "

Scales, balances and weighing beams ... . 30 per cent.

Scenery, theatrical .... 20 per cent.

Schlag Metal Leaf .... 25 per cent.

Scissors, plated .... 30 "

Scissors, not plated .... 25 "

Scrapers, railway or road.. .... 30 "

Screws, commonly called "wood screws," two inches and over in length, 3 cents per lb. but not less than 35 per cent.

Screws, do., one inch and less than two inches, 6 cents per lb., but not less than 35 "

Screws, do., less than one inch, 8 cents per lb. but not less than 35 per cent.

Screws of iron, steel, brass or other metal, N. O. P., 30 "

	DUTY.
Scrims, cotton, white or bleached	25 "
Scrims, cotton, printed, dyed or colored	30 "
Scythes	35 "
Scythe Stones	30 "
Sea-grass, crude or in natural state, or cleaned only..	Free.
Sealing Wax	20 per cent.
Seaweed, crude or in natural state, or cleaned only..	Free.
Seedling stock for grafting, viz., plum, pear, peach, and other fruit trees	Free.
Seeds, viz. :—Annato, flax, beet, carrot, turnip, mangold and mustard	Free.
Seeds, viz. :—Garden, field and other seed for agricultural or other purposes, N. O. P., when in bulk or in large parcels.....	10 per cent.
Seeds, as above, when put up in small papers or parcels	25 per cent.
Seeds, aromatic, which are not edible and are in a crude state, and not advanced in value or condition by grinding or refining or by any other process of manufacture, viz., anise, anise-star, carraway, cardamon, coriander, cummin, fennel and fenugreek....	Free.
Seed Drills.....	20 per cent.
Seines. See Fish Hooks.	
Senegal Gum.....	Free.
Senna, in leaves. See Drugs, crude	Free.
Separators and parts	30 per cent.
Sesame Seed Oil	20 "
Settlers' Effects, viz. :—Wearing apparel, household furniture, books, implements, and tools of trade, occupation or employment, musical instruments, domestic sewing machines, live stock, carts and other vehicles and agricultural implements in use by the settler for at least six months before his removal to Canada, not to include machinery, or articles imported for use in any manufacturing establishment, or for sale ; also books, pictures, family plate or furniture, personal effects and heirlooms left by bequest ; provided that any dutiable article entered as settlers' effects may not be so entered unless brought with the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty, until after twelve months actual use in	

Canada; provided also, that under regulations made by the Controller of Customs, live stock, when imported into Manitoba or the North West Territories by intending settlers, shall be free until otherwise ordered by the Governor in Council	Free.
Sewer-pipes, drain pipes, chimney linings, or vents and inverted blocks, glazed or unglazed, and earthenware tiles	35 per cent.
Sewing and embroidery silk	25 "
Sewing Machines, when not of more than two dollars in value	35 per cent.
Sewing Machines, or parts thereof, N. E. S.	30 "
Shaddocks	Free.
Shawls of all kinds; railway or travelling rugs and lap dusters of all kinds	25 per cent.
Shears, Bankers, Butchers and Tailors, not plated ..	25 "
Shears, Bankers, Butchers and Tailors, plated.....	30 "
Shears, Garden, Pruning and Sheep	35 "
Sheep, Horses, cattle, swine and dogs for the improvement of stock, under regulations made by the Treasury Board and approved by the Governor-in-Council...	Free.
Sheep, living, N. E. S.....	20 per cent.
Shellac Gum	Free.
Shellac, White, in gum or flake for manufacturing purposes	Free.
Shell, fancy manufactures of, N. E. S.	35 per cent.
Shells, marine, ground or broken	20 "
Shells, tortoise and mother-of-pearl, and other, unmanufactured	Free.
Shingle bolts, N. E. S....	Free.
Shingles	20 per cent.
Ships and other vessels built in any foreign country, whether steam or sailing vessels, on application for Canadian register, on the fair market value of the hull, rigging and all appur enances, excepting machinery.....	10 per cent.
On boilers, steam engines, and other machinery.	25 per cent.
Ships and Boats sails	25 per cent.
Ship timber and ship planking, N.O.P., and timber used for spars	Free.
Shirts, costing more than three dollars per dozen, ... $1.00 per dozen, and	25 per cent.

	DUTY.
Shirts, N.E.S., ...	35 per cent.
Shirt Fronts, linen or cotton	32½ per cent.
Shoddy	20 per cent.
Shoes. See Boots.	
Shoe Blacking	25 per cent.
Shoe Buttons, papier maché	Free.
Shoe Knives, not plated	25 per cent.
Shoemakers' Ink	25 per cent.
Shoe Laces	30 per cent.
Shoe Linings, cotton, unbleached, not dyed or colored	22½ per cent.
Shoe Linings, cotton, bleached or white, not dyed or colored	25 per cent.
Shoe Linings, cotton, colored, printed or dyed	30 per cent.
Shoe Tacks, one-half ounce to four ounces to the thousand	1 ct per 1000.
Shot Guns, n.e.s	20 per cent.
Shot, Lead .... 4/10 cts per lb. and	25 per cent.
Show Cards, pictorial or artistic, not framed .... 6c. per lb. and	20 per cent.
Show Cases	35 per cent.
Shovels, (Snow), made of wood	25 per cent.
Shovels and Spades, shovel and spade blanks, and iron or steel cut to shape for same, 50 cts. per doz and	25 per cent.
Shovels, viz.—D shovel handles of wood	Free
Shrubs and plants, viz., palms, orchids, azaleas, cacti and flower bulbs of all kinds	Free
Shrubs and Plants, n.e.s	20 per cent.
Sideboard covers. See Damask.	
Signs made of tinware, japanned ware or galvanized iron-ware	25 per cent.
Signs, viz., Enamelled iron or steel ware, including signs and letters enamelled on any metal and granite or agate ware	35 per cent.
Signs, glass, framed	30 per cent.
Signs, glass, not framed, as figured glass	25 per cent.
Silex or Crystallized Quartz	Free
Silicate of soda, in crystals or in solution	Free
Silicias, plain or beetled, and Casbans	30 per cent.
Silk Circulars, lined with fur	32½ per cent.
Silk Clothing	32½ per cent.
Silk, oiled. See Oiled Cloth	
Silk Twist, Sewing Silk and Embroidery Silk	25 per cent.
Silk Tassels, Cords and Tassels	30 per cent.

Silk, raw, or as reeled from the cocoon, not being doubled, twisted or advanced in manufacture in any way, silk cocoons and silk waste	Free
Silk in the Gum or spun, not more advanced than singles, tram, and thrown organzine, not colored	15 per cent.
Silk Velvets, and all manufactures of silk, n.e s.. of which silk is the component part of chief value, except church vestments	30 per cent.
Silk, fancy manufactures of. (See item Boxes)	35 per cent.
Silver bullion in bars, blocks or ingots	Free.
Silver or Gold Coins (except United States silver coin)	Free.
Silver Coin of United States. (File No. 11228, 94) ..	25 per cent.
Silver, German Silver and Nickel Silver, rolled or in sheets	Free.
Silver or Gold Leaf	25 per cent.
Silver and Gold Sweepings	Free.
Silver, viz.: Manufactures of gold and silver, and all other articles, n.e.s., commercially known as jewellery	25 per cent.
Silverware, viz.: Sterling or other silverware and plated ware, all other, electroplated or gilt, of all kinds, whether plated wholly or in part	30 per cent.
Sinks, enamelled iron....	35 per cent.
Sinks, galvanized iron....	25 per cent.
Sinks, earthenware	30 per cent.
Sink, iron or steel, not galvanized or enamelled	27½ per cent.
Sizing Cream and Enamel Sizing	10 per cent.
Skates .... 10 cts. per pair and	30 per cent.
Skeletons, and parts thereof	Free.
Skins and Hides, raw, whether dry salted or pickled, and raw pelts	Free.
Skins, viz.: fur skins of all kinds, not dressed in any manner....	Free.
Skins, viz.: fur skins, wholly or partially dressed....	15 per cent.
Skins of birds, and skins of animals not natives of Canada, for taxidermic purposes, not further manufactured than prepared for preservation	Free.
Slag, viz : blast furnace slag	Free.
Slate Pencils	25 per cent.
Slates, slate mantels and other manufactures of slate, n.e.s., school writing slates, and roofing slate, thirty per cent. *ad valorem*, provided that the duty on roofing slate shall not exceed seventy-five	

cents per square for black or blue slate, and ninety cents for slates of other colours	30 per cent.
Sledges	30 per cent.
Sleighs	30 per cent.
Snuff ....35 cents per lb. and	12½ per cent.
Soap, common or laundry, not perfumed....	1 ct. per lb.
Soap, castile, mottled or white....	2 cts. per lb.
Soap, Harness	25 per cent.
Soap, n.e.s.; pearline and other soap powders; pumice, silver and mineral soaps, sapolio and like articles	35 per cent.
Socks and Stockings of all kinds, n.e.s .... 10 cts per doz. prs and	35 per cent.
Soda, Sulphate of, crude, known as salt cake, barilla or soda ash, caustic soda; silicate of soda in crystals or in solution; bichromate of soda, nitrate of soda or cubic nitre, sal soda, sulphi le of sodium, nitrite of soda, arseniate, binarseniate, chloride, chlorate, bisulphite and stannate of soda	Free.
Soda, Bicarbonate of	20 per cent.
Soda Water	20 per cent.
Soda Water Fountains, if marble	30 per cent.
Soil pipes, cast iron....$10 per ton, but not less than	35 per cent.
Solder, Spelter	30 per cent.
Soups	25 per cent
Soy	35 per cent
Spades. See Shovels.	
Spanish or Esparto Grass, and other grasses and pulp of, including fancy grasses, dried but not colored or otherwise manufactured	Free.
Spar Ornaments	35 per cent.
Spectacles and Eye-Glasses	30 per cent.
Spectacles and Eye-Glass Frames, parts of	20 per cent.
Spelter, in block or pigs	Free.
Sperm Oil	20 per cent.
Spices, viz., Ginger and Spices of all kinds, n.e.s. unground	12½ per cent.
Spices, as above, ground	25 per cent.
Spices, viz., Nutmegs and Mace	25 per cent.
Spikes. See Nails.	
Spirituous or alcholic liquors, distilled from any material, or containing or compounded from or with distilled spirits of any kind, and any mixture thereof with water, for every gallon thereof of the	

strength of proof, and when or a greater strength than that of proof, at the same rate on the increased quantity that there would be if the liquors were reduced to the strength of proof. When the liquors are of a less strength than that of proof, the duty shall be at a rate herein provided, but computed on a reduced quantity of the liquors in proportion to the lesser degree of strength; provided, however, that no reduction in quantity shall be computed or made on any liquors below the strength of fifteen per cent. under proof, but all such liquors shall be computed as of the strength of fifteen per cent. under proof, as follows:—

(*a*) Ethyl alchol, or the substance commonly known as alcohol, hydrated oxide of ethyl or spirits of wine; gin of all kinds, n.e.s.; rum, whiskey and all spirituous or alcoholic liquors, n.o.p.; amyl alcohol or fusel oil, or any substance known as potato spirit or potato oil; methyl alcohol, wood alcohol, wood naptha, pyroxylic spirit or any substance known as wood spirit or methylated spirits, absinthe, arrack or palm spirit, brandy, including artificial brandy and imitations of brandy; cordials and liqueurs of all kinds, n.e.s.; mescal, pulque, rum shrub, schiedam and other schnapps; tafia, angostura and similar alcoholic bitters or beverages ....$2.12½ per gal

(*b*) Spirits and strong waters of any kind, mixed with any ingredient or ingredients, as being or known or designated as anodynes, elixirs, essences, extracts, lotions, tinctures or medicines, n.e.s ....$2.12½ per gal. and 30 per cent.

(*c*) Alcoholic perfumes and perfumed spirits, bay rum, cologne and lavender waters, hair, tooth and skin washes, and other toilet preparations containing spirits of any kind, when in bottles or flasks containing not more than four ounces each .... 50 per cent.

When in bottles, flasks or other packages, containing more than four ounces each .... $2.12½ per gal and 40 per cent.

(*d*) Nitrous ether, sweet spirits of nitre and aromatic spirits of ammonia $2.12½ per gal. and 30 per cent.

(*e*) Vermouth containing not more than thirty per cent, and ginger wine containing not more than twenty-six per cent. of proof spirits .... 75 cts. per gal.
If cont ining more than these percentages respectively of proof spirits.... ....$2.12½ per gal.

In the case of all wines, spirits, or alcoholic liquors subject to duty according to their relative strength of proof, such strength shall be ascertained either by means of Sykes' hydrometer or of the specific gravity bottle, as the Controller of Customs directs ; and in case such relative strength cannot be correctly ascertained by the direct use of the hydrometer or gravity bottle, it shall be ascertained by the distillation of a sample and the subsequent test in like manner of the distillate.

Spokes, viz., hickory billets, and hickory lumber sawn to shape for spokes of wheels, but not further manufactured ; hickory spokes rough turned, not tenoned, mitred, throated, faced, sized, cut to length, round tenoned or polished	Free
Spokes, hubs, and felloes, finished, for buggies, carriages, pleasure carts and similar vehicles, n.e.s.	35 per cent.
Spokes, hubs and felloes, finished, for farm and freight waggons, carts, drays and similar vehicles, n.e.s	25 per cent.
Sponges	20 per cent.
Spools made wholly of wood, used in cotton machinery	25 per cent.
Spoons, German Silver or Britannia Ware, not plated	25 per cent.
Spoons, Granite or Enamelled Iron	35 per cent.
Spoons, plated	30 per cent.
Spoons, stamped tin	25 per cent.
Spoons, tinned iron	27½ per cent.
Spoons, wood	25 per cent.
Sprigs, cut tacks or brads, not exceeding sixteen ounces to the thousand	1½ cts per 1000
Sprigs, etc., exceeding sixteen ounces to the thousand.	1½ cts per lb.
Springs, viz., Axles, springs and parts thereof, axle bars and axle blanks of iron or steel for railway or tramway vehicles, twenty dollars per ton, but not less than thirty-five per cent...	$20 per ton.
Springs, viz.: Axles, springs and parts thereof, axle bars and axle blanks of iron or steel, n.e.s. .... 1c. per lb. and	20 per cent.
Spurs and stilts used in the manufacture of earthenware	Free.
Squills, root, unground	Free.
Stair Linen, damask	25 per cent.

	DUTY.
Stair Pads	25 per cent.
Stallion Shields, leather..	30 per cent.
Stannate of Soda	Free.
Starch, including farina, corn starch or flour, and all preparations having the quality of starch, the weight of the package in all cases to be included in the weight for duty	1½ cts per lb.
Statuettes	35 per cent.
Stave Bolts, n.e.s.	Free.
Staves of wood of all kinds ; wood unmanufactured...	Free.
Stay Laces	30 per cent.
Steam Engines, portable	30 per cent.
Steam Engines and Boilers, n.e s..	27½ per cent.
Steam Radiators	27½ per cent.
Stearic Acid and Tallow	20 per cent.
Stearine, viz., Lard, Lard Compound and similar substances, cottolene and animal stearine of all kinds, n.e.s.	2 cts per lb.
Steel, iron or brass dust	20 per cent.
Steel, viz. :—Wrought scrap iron and scrap steel being waste or refuse wrought iron or steel, fit only to be re-manufactured, the same having been in actual use, not to include cuttings or clippings which can be used as iron or steel without re-manufacture, and steel bloom ends and crop ends of steel rails, three dollars per ton ; and on and after the first day of January, eighteen hundred and ninety-five, four dollars per ton	$3 per ton.
Steel or Iron, being pieces, punchings, or clippings of boiler plate or other plates, sheets or bars of iron or steel, whether the same have had the ragged or cropped ends or edges sheared off or not, and crops from iron or steel rails having both ends sawn or sheared off, the same not having been in actual use and being fit for re-rolling or re-manufacture only	$4 per ton.
Steel or Iron ingots, cogged ingots, blooms and slabs, billets and puddled bars, loops or other forms less finished than iron or steel bars but more advanced than pig iron, except castings	$5 per ton.
Steel, viz. : Bar iron or steel, rolled or hammered, comprising rounds and squares ; shapes of rolled iron or steel, not more than four inches in diameter, and flats not thinner than number six-	

teen gauge, whether in coils, bundles, rods or bars, n.e.s.. .... $10 per ton.

Steel or Iron plates or sheets, sheared or unsheared, and skelp iron or steel, sheared or rolled in grooves, and iron or steel of all widths thicker than number seventeen gauge, n e.s.... .... $10 per ton.

Steel, viz : Universal mill or rolled edge steel plate, less than thirty inches wide, and plates or sheets of iron or steel thirty inches wide and over, and one-quarter of an inch and over in thickness .... 12½ per cent.

Steel, viz.: Malleable iron castings and iron or steel castings, n.e.s. .... 25 per cent.

Steel or iron sheets, and other iron or steel of all widths, sheet iron, common or black, smoothed, polished, coated or galvanized and Canada plates, number seventeen gauge and thinner, and hoop, band, or strip iron or steel, n.e.s., ... 5 per cent.

Steel or iron hoops, bands and strips, eight inches and less in width, number eighteen gauge and thicker .... $10 per ton.

Steel, viz., plough plates, mould boards, landsides and other plates for agricultural implements, when cut to shape from rolled plates of steel but not moulded, punched, polished or otherwise manufactured, and being of a greater value than four cents per pound .... 5 per cent.

Provided that on all iron and steel bars, rods, strips, or steel sheets of whatever shape, and on all iron or steel bars of irregular shape or section, cold rolled, cold hammered or polished in any way, in addition to the ordinary process of hot rolling or hammering, there shall be paid one-sixth of one cent per pound in addition to the rates imposed on the said materials.

Steel, viz., forgings of iron and steel of whatever shape or size or in whatever stage of manufacture, n.e.s., thirty-five per cent. *ad valorem*, but not less than fifteen dollars per ton .... 35 per cent.

Steel, viz., rolled iron or steel angles, channels and other sections, weighing less than thirty-five pounds per lineal yard, n e.s., thirty-five per cent *ad valorem*, but not less than ten dollars per ton .... 35 per cent.

Steel, viz., rolled iron or steel angles, channels and special sections, weighing not less than thirty-five pounds per lineal yard, and rolled iron or steel beams, joists, girders, column sections, trough sections, and other building or bridge structural sections, weighing not less than twenty-five pounds per lineal yard, and rolled iron or steel bridge plate not less than three-eighths of an inch thick nor less than fifteen inches wide, and flat eye bar blanks not punched or drilled	12½ per cent.
Steel or iron railway bars or rails of any form, punched or not punched, n.e.s., for railways,—which term for the purposes of this item shall include all kinds of railways, street railways and tramways, even although the same are used for private purposes only, and even although they are not used or intended to be used in connection with the business of common carrying of goods or passengers	30 per cent.
Steel rails weighing not less than forty-five pounds per lineal yard for use in railway tracks; but this item shall not extend to rails for use in the tracks of railways used or intended for private purposes only, nor shall it extend to rails which are not used or intended to be used in connection with the business of common carrying of either goods or passengers, nor shall this item extend to rails for use in the tracks of street railways or tramways.	Free.
Steel, viz., fittings of wrought iron or steel pipe, and chilled iron or steel rolls	35 per cent.
Steel, viz., chrome steel	15 per cent.
Steel for the manufacture of hammers, augers and auger bits, when imported by the manufacturers of such articles, for use in their own factories only.	Free.
Steel of numbers twenty-four and seventeen gauge, in sheets sixty-three inches long and from eighteen inches to thirty-two inches wide, for the manufacture of tubular bow sockets, when imported by the manufacturers of such articles, for use in their own factories only	Free.
Steel, Brass or Iron rolled, round wire rods under three-eighths of an inch in diameter, and rolled copper rods one inch or under in diameter, when imported by wire manufacturers for use in making wire in their own factories....	Free.

Steel, for saws and straw cutters, cut to shape but not further manufactured .... Free.

Steel, viz.: Locomotive and car wheel tires of steel, when in the rough.... .... Free.

Steel, viz.: Rolled rods of steel under half an inch in diameter, or under half an inch square, when imported by knob or lock manufacturers or cutlers for use exclusively by such manufacturers in their own factories .... Free.

Steel, valued at two and one-half cents per pound and upwards, for use in the manufacture of skates.... Free.

Steel Bowls for cream separators .... Free.

Steel for the manufacture of files, when imported by file manufacturers for use in their factories .... Free.

Steel, crucible sheet steel, 11 to 16 gauge, 2½ to 18 in. wide, imported by manufacturers of mower and reaper knives for manufacture of such knives in their own factories .... Free.

Steel of No. 12 gauge, and thinner, but not thinner than No 30 gauge, when imported by manufacturers of buckle clasps and ice creepers, to be used in the manufacture of such articles only in their own factories .... Free.

Steel of No. 20 gauge and thinner, but not thinner than No. 30 gauge, to be used in the manufacture of corset steels, clock springs and shoe shanks; and flat wire of steel of No. 16 gauge or thinner, to be used in the manufacture of crinoline and corset wire and dress stays, when imported by the manufacturers of such articles for use in their own factories .... Free.

Steel strip and flat steel wire when imported into Canada by manufacturers of buckthorns, plain strip or other fencing, and safety barb wire fencing, for use in their factories in the manufacture thereof. Free.

Steel wire, Bessemer soft drawn spring, of numbers ten, twelve and thirteen gauge, respectively, and homo steel spring wire of numbers eleven and twelve gauge, respectively, when imported by manufacturers of wire mattresses, to be used in their own factories in the manufacture of such articles .... Free.

Steel Plates, viz.: Plates engraved on wood, and on

steel or other metal, and transfers taken from the same .... 20 per cent.
Steelyards to be included in the item "Scales, balances and weighing beams" .. .. 30 per cent.
Steel, viz : Manufactures, articles or wares not specially enumerated or provided for, composed wholly or in part of iron or steel, and whether partly or wholly manufactured .... 27½ per cent.
Steel, other. See Iron.
Steels, butcher .... 25 per cent.
Steels, table .... 32½ per cent.
Stereoscopes.... .... 25 per cent.
Stereotypes, electrotypes and celluloids for almanacs, calendars, illustrated pamphlets, newspaper advertisements, or engravings, and all other like work for commercial, trade or other purposes, n.e.s. ; and matrices or copper shells of the same .... 2cts. per sq. in.
Stereotypes, electrotypes and celluloids of newspaper columns, and bases for the same, composed wholly or partly of metal or celluloid .... ⅜ ct per sq. in.
Matrices or copper shells of the same .... 2 cts per sq. in.
Stereotypes, electrotypes and celluloids of books, and bases and matrices and copper shells for the same, whether composed wholly or in part of metal or celluloid ... . Free.
Stickers, advertising .... 15 cts per lb. and 25 per cent.
Stirrups, viz. : Saddle jiggers, stirrups and saddle-trees of all kinds .... Free.
Stockinette (rubber coated cloth) .... 27½ per cent.
Stockings and socks of all kinds, n.e.s. .... 10 cts per doz. prs. and 35 per cent.
Stones, viz. : Burr stones in blocks, rough or unmanufactured, not bound up or prepared for binding into millstones .... Free.
Stone, viz.: Chalk stone, china or Cornwall stone, felspar and cliff stone, ground or unground .... Free.
Stones, viz.: Flagstones, granite, and rough freestone, sandstone and all building stone, except marble from the quarry, not hammered or chiselled .... 20 per cent.
Stone, viz. : Granite, flagstones and freestone, dressed ; all other building stone dressed, except marble, and all manufactures of stone, n.e.s.... 30 per cent.
Stones, curling, of granite .... Free.
Stones, flagstones, dressed .... 30 per cent.

Stones, lithographic, not engraved .... 20 per cent.
Stones, precious, in the rough .... Free.
Stones, precious, n.e.s., polished but not set or otherwise manufactured, and imitations thereof .... 10 per cent.
Stoneware. See Earthenware.
Stoves .... 27½ per cent.
Stove bolts and nuts. See Bolts
Stove Polish, not to include Stove Varnish .... 25 per cent.
Stove Pipes and Elbows not galvanized.... .... 27½ per cent.
Stove Pipes and Elbows galvanized .... 25 per cent.
Stove Shovels .... 27½ per cent.
Straw Plaits.... .... Free.
Straw, and manufactures of, n.e.s. .... 20 per cent.
Strawberries, n.e.s., the weight of the package to be included in the weight for duty .... 2 cts. per lb.
Strawberries, wild .... Free.
Strawberry Vines .... 20 per cent.
Straw Board, in sheets, or rolls, plain or tarred. 30 cts. per 100 lbs.
Studs, shirt or collar .... 25 per cent.
Sugars, viz.: All sugar above number sixteen Dutch standard in color, and all refined sugars of whatever kinds, grades or standards, the usual packages in which they are imported to be free ..64/100 cts. per lb.
Sugar, n.e.s. not above number sixteen Dutch standard in color, sugar drainings, or pumpings drained in transit, melado or concentrated melado, tank bottoms and sugar concrete .... Free.
Sugar, viz.: syrups and molasses of all kinds, N.O.P., the product of the sugar cane or beet root, n.e.s., and all imitations thereof or substitutes therefor ½ ct. per lb.
Sugar, viz.: Molasses produced in the process of the manufacture of cane sugar from the juice of the cane when imported in the original packages from the district where produced in the country where the cane was grown and which has not been subjected to any process of treating or mixture after leaving the country from which originally shipped,—the packages in which imported, when of wood, to be free.
(*a*) Testing by polariscope, forty degrees or over 1½ cts. per gal
(*b*) When testing by polariscope less than forty degrees and not less than thirty-five degrees, one and one-half cent per gallon, and in addi-

tion thereto one cent per gallon for each degree or fraction of a degree less than forty degrees	1½cts. per gal
Sugar, viz., glucose or grape sugar, glucose syrup and corn syrup, or any syrups containing any admixture thereof	1 ct. per lb.
Sugar candy, brown or white, and confectionery, including sweetened gums, candied peels and pop corn	35 per cent.
Sugar, viz.: maple sugar	20 per cent.
Sugar of Milk	20 per cent.
Sugar of milk tablets, not further sweetened	20 per cent.
Sulphate of alumina	Free.
Sulphate of copper (blue vitriol)....	Free.
Sulphate of lime, crude (gypsum)	Free.
Sulphate of soda, crude, known as salt cake	Free.
Sulphate of soda or glauber salts	20 per cent.
Sulphate of iron (Copperas)	Free.
Sulphide of sodium	Free.
Sulphur and brimstone, crude or in roll or flour . ..	Free.
Sulphuric Acid	4/10ct. per lb
Sulphuric Acid, viz.: platinum retorts, pans, condensers, tubing and pipe, made of platinum, when imported by manufacturers of sulphuric acid for use in their works in the manufacture or concentration of sulphuric acid	Free.
Sulphuric Ether	5cts. per lb.
Sumac and Camwood, and extract thereof	Free.
Sunshades of all kinds	35 per cent.
Sunshade sticks or handles, n.e.s.	20 per cent.
Surcingles, cotton or hemp	30 per cent.
Surgical dressing, viz.: Antiseptic surgical dressing such as absorbent cotton, cotton wool, lint, lamb's wool, tow, jute, gauzes and oakum, prepared for use as surgical dressings, plain or medicated	20 per cent.
Surgical and Dental Instruments of all kinds	15 per cent.
Surgical Instrument Cases	35 per cent.
Surgical Instruments in Cases, cases	35 per cent.
" " " instruments	15 per cent.
Suspenders and Braces, and parts thereof	35 per cent.
Suspensory Bandages and Surgical Belts or Trusses of all kinds	25 per cent.
Sweepings, viz.: Gold and Silver Sweepings	Free.
Sweet Potatoes and Yams ....10cts. per bush.	
Swine, Horses, Cattle, Sheep and Dogs for the im-	

provement of stock, under regulations made by the Treasury Board and approved by the Governor in Council .... Free.
Switches, Frogs, Crossings and Intersections for Railways .... 30 per cent.
Swords, iron or steel, plated .... 30 per cent.
Swords, iron or steel, not plated .... 27½ per cent.
Syringes, glass .... 20 per cent.
Syringes, rubber .... 25 per cent.
Syringes, hypodermic, as surgical instruments .... 15 per cent.
Syrup. See sugar.

T

Table Covers and Table Cloths when made up, trimmed or untrimmed .... 30 per cent.
Tacks, viz.: Cut Tacks, Brads and Sprigs, not exceeding 16 oz. per 1,000 .... 1½ cts. per 1,000
Tacks, viz.: Cut Tacks, Brads and Sprigs, exceeding 16 oz. to the 1,000 .... 1½ cts. per lb.
Tacks, viz.: Shoe Tacks, ½ oz. to 4 oz. to the 1,000 1 ct. per 1,000
Tagging Metal, plain, japanned or coated, in coils not over 1½ inch in width, when imported by manufacturers of shoe and corset laces, for use in their factories .... Free.
Tags, leather parchment, not printed .... 25 per cent.
Tags, paper or cardboard, not printed .... 35 per cent
Tags, printed (as labels), ... 15c. per lb. and 25 per cent.
Tags, tin, for plug tobacco .... 25 per cent.
Tails, undressed .... Free.
Tallow and stearic acid .... 20 per cent.
Tampico or Istle and Mexican Fibre .... Free.
Tangarine and mandarine oranges dutiable as oranges.
Tanner's bark .... Free.
Tannic acid .... Free.
Tanning or dyeing articles, in a crude state, used in tanning or dyeing, n.e.s.; berries for dyeing or used for composing dyes; turmeric, nut galls; lac, crude, seed, button, stick and shell; indigo, indigo paste and extract of, and indigo auxiliary or zinc dust; persis, or extract of archill and cudbear, terra japonica, gambier or cutch, extract of logwood, fustic, oak and of oak bark; camwood and sumac and extract thereof, tanners' bark, hemlock

bark and oak bark; ground logwood, ground fustic, and patent prepared dyes	Free.
Tape measures	25 per cent.
Tape, woven or printed for labels, 15 cts. per lb. and	25 per cent.
Tapers, paraffine wax	4 cts. per lb.
Tapers, n.e.s.	25 per cent.
Tapioca	20 per cent.
Taraxacum root, unground	Free.
Tar, pine, in packages of not less than 15 gallons....	Free.
Tar, viz., coal tar and coal pitch	Free.
Tarred paper	25 per cent.
Tartar emetic and gray tartar; cream of tartar in crystals and argal or argols.....	Free.
Tassels and cords	30 per cent.
Tea and green coffee imported direct from the country of growth and production....	Free.
This item shall include tea and coffee purchased in bond in any country where tea and coffee are subject to customs duty, provided there is satisfactory proof that the tea or coffee so purchased in bond is such as might be entered for home consumption in the country where the same is purchased.	
Tea and green coffee, n.e.s.	10 per cent.
Tea lead and tin foil	Free.
Teasels	Free.
Telephone and telegraph instruments; telegraph, telephone and electric light cables; electric and galvanic batteries, electric motors, generators, dynamos, sockets and electric apparatus, n.e.s.	25 per cent.
Tents and awnings	32½ per cent.
Terne, or terne plate, being sheet iron coated with a mixture of lead and tin	5 per cent.
Terra Cotta ornaments....	35 per cent.
Terra Cotta, panels, mouldings and cornices	30 per cent.
Terra Japonica, gambier or cutch	Free.
Thermometers	25 per cent.
Thimbles, gold	25 per cent.
Thimbles, steel	27½ per cent.
Thimbles, celluloid or aluminum	20 per cent.
Thimbles, hard rubber	25 per cent.
Thimbles, silver, brass or plated	30 per cent.
Thread, viz: Cotton sewing thread in hanks, coloured, bleached or unbleached, three and six cord	12½ per cent.

Thread, viz: Cotton sewing thread and crochet cotton, on spools or tubes or in balls, and all other cotton thread, n e s	25 per cent.
Thread, elastic rubber	Free
Thread, silk	25 per cent.
Thread, linen	20 per cent.
Threshing Machines and separators	30 per cent.
Tickets .... 15 cts. per lb. and	25 per cent.
Ticking for Tents, cotton	30 per cent.
Tiles, viz., drain tiles, not glazed	20 per cent.
Tiles, viz., drain pipes, sewer pipes, chimney linings or vents, and inverted blocks, glazed or unglazed, and earthenware tiles	35 per cent.
Tiles, encaustic, floor and ornamental	35 per cent.
Timber, viz: Logs and round unmanufactured timber, not specially enumerated or provided for in this Act	Free
Timber, viz: Firewood, handle bolts, heading bolts, stave bolts and shingle bolts, hop poles, fence posts, railroad ties, ship timber and ship planking, not specially provided for in this Act	Free
Timber hewn or sawed, and timber used for spars and in building wharfs	Free
Timber, squared or sided	Free
Timber, n.e.s. See Lumber.	
Time Detectors	25 per cent.
Tin crystals, tin strip waste, and tin in blocks, pigs, bars and sheets and tin plates, tin foil and tea lead	Free
Tinctures. See Proprietary Medicines.	
Tinfoil Labels, printed .... 15 cts. per lb. and	25 per cent.
Tin-ware, viz: Stamped tin-ware, japanned ware, galvanized iron ware, including signs made from these materials, and all manufactures of tin, n.e.s	25 per cent.
Tin Plate, in sheets decorated	25 per cent.
Tobacco Boxes, tin	25 per cent.
Tobacco, cut .... 45 cts. per lb. and	12½ per cent.
Tobacco, manufactured, n.e.s., and snuff, 35 cts. per .... lb. and	12½ per cent.
Tobacco, unmanufactured, for Excise purposes, under conditions of the Inland Revenue Act	Free
Tobacco pipes of all kinds, pipe mounts, cigar and cigarette holders and cases for the same	35 per cent.
Tobacco pouches	30 per cent.

	DUTY.
Toilet Cases	35 per cent.
Toilet Paper	25 per cent.
Toilet Preparations, viz: Alcoholic perfumes and perfumed spirits, bay rum, cologne and lavender waters, hair, tooth and skin washes, and other toilet preparations containing spirits of any kind, when in bottles or flasks containing not more than four ounces each	50 per cent.
Toilet Preparations as above, when in bottles, flasks or other packages, containing more than four ounces each, ... $2.12½ per gal. and	40 per cent.
Toilet Preparations, perfumery, including toilet preparations (non-alcoholic), viz., hair oils, tooth and other powders and washes, pomatums, pastes and all other perfumed preparations, n.o.p., used for the hair, mouth or skin	30 per cent
Tomatoes, fresh .... 20 cts. per bush. and	10 per cent.
Tomatoes and other vegetables, including corn and baked beans, in cans or other packages, n.e.s., weight of the cans or other packages to be included in the weight for duty	1½ cts. per lb
Tonics. See Proprietary Medicines.	
Tonquin Beans, crude only	Free.
Tools, viz.: picks, mattocks, grub-hoes, adzes, hatchets and eyes or polls for same, and tools of all descriptions, n.e.s	35 per cent.
Tools, viz.: track tools, wedges, crowbars and sledges	30 per cent.
Tools, viz.: axes of all kinds, scythes, hay knives, lawn mowers, pronged forks, rakes, n e.s., and hoes, and other agricultural tools or implements, n.e.s	35 per cent.
Tooth and Toilet Powders, and other washes (non-alcoholic), n.o.p	20 per cent.
Tortoise and other shells, unmanufactured	Free.
Tow prepared for surgical dressing	20 per cent.
Towels of every description	25 per cent.
Tower Clocks	30 per cent.
Toys of all kinds and materials	35 per cent.
Trace Chains	32½ per cent.
Tracing Cloth	27½ per cent.
Tragacanth Gum	Free.
Track Tools....	35 per cent.
Transfer Pictures or Ornaments.. 6 cts. per lb. and	20 per cent.
Traps, steel....	27½ per cent.

Travellers' Baggage, under regulations prescribed by the Controller of Customs....	Free.
Tray Cloths. See Damask.	
Trees, viz.: apple, cherry, peach, pear, plum and quince, of all kinds	3 cts. each.
Trees, viz.: grape vines, and gooseberry, raspberry, currant and rose bushes; also fruit plants, n.e.s., and shade, lawn and ornamental trees, shrubs and plants....	20 per cent.
Trees, seeding stock for grafting, viz: plum, pear, peach and other fruit trees....	Free.
Trees, n.e.s....	Free.
Tree Nails....	Free.
Tricycles and Bicycles....	30 per cent.
Troches. See Proprietary Medicines.	
Trucks, railway depot express	30 per cent.
Truffles, fresh...	25 per cent.
Truffles, canned or bottled, the weight of the can or bottle to be included in the weight for duty	1½ cts per lb.
Trunks, Valises, Hat Boxes and Carpet Bags . ..	30 per cent.
Trunk Hinges. As Hinges.	
Trunk Trimmings of tinned iron or tin	30 per cent.
Trusses or surgical belts and suspensory bandages of all kinds	25 per cent.
Tubs, Bath, copper, fitted up in frame or stand of wood	30 per cent.
Tubs, wood	20 per cent.
Tubing, brass, viz.: Drawn, plain and fancy tubing, not bent or otherwise manufactured, in lengths not less than six feet	Free.
Tubing, viz.: Zinc seamless drawn tubing	Free.
Tubing, copper, seamless drawn...	Free.
Tubing, viz.: Boiler tubes of wrought iron or steel, including corrugated tubes or flues for marine boilers	7½ per cent.
Tubing, tubes not welded, nor more than 1½ in. in diameter, of rolled steel	15 per cent.
Tubing, lap-welded iron or steel tubing, threaded and coupled or not, 1¼ to 2 inches inclusive in diameter, for use exclusively in artesian wells, petroleum pipe lines and petroleum refineries, under regulations made by the Governor in Council	20 per cent.
Tubing, wrought iron or steel tubing, threaded and coupled or not, over two inches in diameter	15 per cent.

Tubing, other wrought iron or steel tubes or pipes .... ½ cent per lb. and	30 per cent.
Tubing, viz.: Rolled iron tubes not welded, under one and one-half inch in diameter, angle iron, nine and ten guage, not over one and one-half inch wide, iron tubing, lacquered or brass covered, not over one and one-half inch in diameter,—all of which are to be cut to lengths for the manufacture of bedsteads, and to be used for no other purpose,—when imported for manufacturers of iron bedsteads to be used for these purposes only in their own factories, until such time as any of the said articles are manufactured in Canada	Free.
Tufa, calcareous	Free.
Turmeric	Free.
Turnip Seed	Free.
Turpentine, raw or crude	Free.
Turpentine, Spirits of....	5 per cent.
Turtles	Free.
Tweeds, cloths, doeskins, cassimeres, coatings and overcoatings, composed wholly or in part of wool .... 5 cts per lb. and	25 per cent.
Twines, for use of the Fisheries. See Fish Hooks.	
Twine, sail, and canvas of hemp or flax, when to be used for boats and ship sails...	5 per cent.
Twine and cotton cordage, of all kinds	25 per cent.
Twine for harvest binders, of hemp, Jute, Manilla or sisal, and of manilla and sisal mixed....	12½ per cent.
Twine tennis nets and hammocks, and other like articles manufactured of twine, n.e.s....	30 per cent.
Type for printing	20 per cent.
Type metal	10 per cent.
Type Writers...	27½ per cent.
Typewriters, tablets with movable fixtures, and musical instruments, when imported by and for the use of schools for the blind, and being and remaining the sole property of the governing bodies of the said schools and not of private individuals; the above particulars to be verified by special affidavit on each entry when presented....	Free.

U

Ultramarine blue, dry or in pulp	Free.
Umbrella, parasol and sunshade sticks or handles,	

	DUTY.
n.e.s.	20 per cent.
Umbrella parts, viz., ribs of brass, iron or steel, runners, rings, caps, notches, ferrules, mounts and sticks or canes in the rough, or not further manufactured than cut into lengths suitable for umbrella, parasol or sunshade sticks, when imported by manufacturers of umbrellas, parasols and sunshades for use in their factories in the manufacture of umbrellas, parasols and sunshades only	Free.
Umbrellas, parasols and sunshades of all kinds and materials	35 per cent.
Underwear, viz., all *undershirts* of whatever kind of yarn composed, which have been knitted in tubular form, and which have not been handled or treated by the seamstress, except to be faced in front by a strip of satin, silk or other material, in which the button-holes are worked and to which the buttons are attached; and all *underdrawers*, which are similarly knitted in tubular form, and which are subsequently finished by the seamstress by having a band of some further material sewed thereon, button-holes worked therein, and buttons sewed thereon, shall be held to be dutiable as "knitted underwear."	35 per cent.
Underwear, of whatever kind of yarn composed, which is first stamped or cut in sections, out of a woven fabric and then sewed together by a seamstress, if composed of silk or cotton fabrics	32½ per cent.
Underwear, of whatever kind of yarn composed, which is first stamped or cut in sections, out of a woven fabric and then sewed together by a seamstress if composed wholly or in part of wool, worsted, the hair of the alpaca, goat or other like animal .... 5 cts. per lb. and	30 per cent.
Underwear, cotton, linen or silk, n.e.s., made up by seamstress	32½ per cent.
Union collar cloth, paper, in rolls or sheets, not glossed or finished	15 per cent.
Union collar cloth, paper, glossed or finished, in rolls or sheets	20 per cent.
Upholsterers' hardware	32½ per cent.

V

Vaccine and ivory vaccine points	Free.

	DUTY.
Valentines .... 6 cts. per lb. and	20 per cent.
Valerian Root, unground	Free.
Valises, carpet bags, trunks and hat boxes	30 per cent.
Valise frames, opened to end or bottom of valise ...	30 per cent.
Valves, hydrants and water gates, brass or plated....	30 per cent.
Valves, hydrants and water gates of iron, not plated.	27½ per cent.
Vanilla beans, crude only	Free.
Varnish, black and bright, for ships' use....	Free.
Varnish, stove .... 20 cts. per gallon, and	20 per cent.
Varnish cut with spirit....	$1 per gall.
Varnishes, Lacquers, Japans, Japan Driers, Liquid Driers and Oil Finish, N.E.S. .... 20 cents per gallon and	20 per cent.
Vaseline, and all similar preparations of petroleum for toilet, medicinal, or other purposes....	35 per cent.
Vases, China, Porcelain or Earthenware....	30 per cent.
Vases, Glass....	20 per cent.
Vaults, viz.: Safes, Doors for Safes and vaults	30 per cent.
Vegetables, Potatoes, not sweet.... .. .	15 cts per bush.
Vegetables, Tomatoes .... 20 cents per bushel and	10 per cent.
Vegetables, Tomatoes and other vegetables, including Corn and Baked Beans, in cans or other packages, the weight of the cans or other packages to be included in the weight for duty	1½c. per lb.
Vegetables, when fresh or dry salted, N.E.S.	25 per cent.
Vegetable Fibre, natural, not produced by any mechanical process	Free.
Vegetable Fibre, twisted for convenience in transp't'n	Free.
Velocipedes, Children's or Railway	30 per cent.
Velvets, Velveteens and Plush Fabrics, N.E.S.	30 per cent.
Veneers of Ivory, sawn only	Free.
Veneers of Wood, N.E.S., not over one-sixteenth of an inch in thickness	5 per cent.
Veneers of Wood, not over one-sixteenth of an inch thick, made from woods native to Canada	10 per cent.
Verdigris, or sub-acetate of copper, dry....	Free.
Vermicelli and Maccaroni	25 per cent.
Vermouth Bitters. See Spirits.	
Vessels. See Ships.	
Views, Photographic	20 per cent.
Vinegar. See Acid acetic.	
Vines, Grape, and Vines, N.E.S.	20 per cent.
Vises	35 per cent.
Vitriol, blue, or Sulphate of Copper	Free.

	DUTY.
Vulcanized Fibreware....	25 per cent.

W.

Waggon Blocks, rough hewn or sawn only	Free.
Waggons, farm and freight	25 per cent.
Walking Sticks and canes of all kinds, n.e.s	25 per cent.
Wall Paper. See Paper Hangings.	
Walnuts, shelled	5 cts. per lb.
Walnuts, not shelled	3 cts. per lb.
Washers, Bolts, etc. See nuts.	
Wash Boards	20 per cent.
Washing Crystal	20 per cent.
Washing Machines	27½ per cent.
Waste of any kind, except mineral waste....	Free.
Watches	25 per cent.
Watch Actions or Movements....	10 per cent.
Watch Cases	35 per cent.
Watch Case Metal, Composition Metal for the manufacture of filled gold watch cases	10 per cent.
Watch Keys, brass or plated	30 per cent.
Watch Keys, steel, not plated....	27½ per cent
Water Gates, brass or plated	30 per cent.
Water Gates, iron, not plated	27½ per cent.
Water Lime....	40 cts. per bbl.
Water Melons	25 per cent.
Water Meters	27½ per cent.
Water Pipes of cast iron, $10 per ton, but not less than	35 per cent.
Wax, cobblers	20 per cent.
Wax Dolls	35 per cent.
Wax Flowers	20 per cent.
Wax, Paraffine	2 cts. per lb.
Webbing, elastic and non-elastic	20 per cent.
Wedges	35 per cent.
Weighing beams	30 per cent.
Whalebone, unmanufactured	Free.
Whalebone, manufactures of, n e.s.	20 per cent
Whale, and other fish oils, and Spermaceti, and all other articles the produce of the fisheries, not specially provided for	20 per cent.
Wheat	15 cts. per bush.
Wheat Flour	75 cts. per bbl.
Wheat Meal	75 cts. per bbl.
Wheat Screenings	15 cts. per bush.

	DUTY.
Wheels, spokes, hubs and felloes, finished, for buggies, carriages, pleasure carts, and similar vehicles....	35 per cent.
Wheels, spokes, hubs and felloes, finished, for farm waggons, carts, drays, and similar vehicles	25 per cent.
Wheels, car	30 per cent.
Wheelbarrows	30 per cent.
Whips of all kinds, including thongs and lashes . .	35 per cent.
Whips, viz. : Square reeds and rawhide centres, textile leather or rubber heads, thumbs and tips, and steel, iron or nickel caps for whip ends, imported by whip manufacturers for use in the manufacture of whips in their own factories	Free.
Whiskey. See Spirits.	
Whiting or Whitening, Gilder's Whiting and Paris White	Free.
Whitening, prepared	20 per cent.
Wicks, for coal oil stoves or lamps	25 per cent.
Willow work, or Osier work, n.e.s.	25 per cent.
Winceys, checked, striped or fancy cotton winceys....	30 per cent.
Windmills	30 per cent.
Window Blind Cord, worsted	30 per cent.
Window shade rollers, ...	35 per cent.
Window shades in the piece or cut and hemmed or mounted on rollers, thirty-five per cent but not less than five cents per square yard	35 per cent.
Window Screens, wire....	30 per cent.
Wines, sparkling, Champagne and all other sparkling wines, in bottles containing each not more than a quart but more than a pint....$3.30 per doz. and	30 per cent.
Containing not more than a pint each but more than one-half pint .... $1.65 per doz. and	30 per cent.
Containing one-half pint each or less .... 82 cts per doz. and	30 per cent.
Bottles containing more than one quart each shall pay, in addition to three dollars and thirty cents per dozen bottles, at the rate of one dollar and sixty-five cents per gallon, on the quantity in excess of one quart per bottle, the quarts and pints in each case being old wine measure ; in addition to the above specific duty	30 per cent.
Wines of all kinds, except Sparkling Wine, including orange, lemon, strawberry, raspberry, elder and currant wines, containing 26 per cent. or less of spirit of the strength of proof, whether imported	

in wood or in bottles, six quart or twelve pint bottles to be held to contain a gallon .... 25 cents per gall. and 30 per cent.

And for each degree of strength in excess of 26 per cent. of spirits as aforesaid, an additional duty of 3 cents until the strength reaches 40 per cent. of proof spirits.

All liquors imported under the name of Wines, and containing more than 40 per cent. of spirits of the strength of proof, shall be rated as unenumerated spirits.

Wire, Crucible Cast Steel .... Free.

Wire, covered with cotton, linen, silk or other material 30 per cent.

Wire, viz.: Galvanized Iron Wire, numbers six, nine, twelve and fourteen guage, when imported by makers of wire fencing, for use in their factories only .... 20 per cent.

Wire of Iron or steel, No. 13 and 14 guage, flattened and corrugated, used in connection with the machine known as the wire grip and champion nailing machine for the manufacture of boots, shoes and leather belting, when imported by manufacturers of such articles to be used for these purposes only in their own factories .... Free.

Wire, viz.: Flat Wire of steel, No. 16 guage or thinner, to be used in the manufacture of crinoline or corset wire and dress stays, when imported by the manufacturers of such articles, for use in their own factories .... Free.

Wire of all kinds, n.e.s. .... 25 per cent.

Wire, iron manufactures of, n.e.s. .... 27½ per eent.

Wire of brass and phosphor bronze .... 10 per cent.

Wire of copper .... 15 per cent.

Wire Cloth, brass and copper .... 20 per cent.

Wire Cloth, n.e s. .... 30 per cent.

Wire Fencing, barb wire fencing, of iron or steel .... ¾ ct. per lb.

Wire Fencing, buckthorn and strip fencing, of iron or steel .... ½ ct. per lb.

Wire, German silver or nickel silver .... 25 per cent.

Wire, platinum .... Free.

Wire, viz., steel wire, Bessemer soft drawn spring, of numbers ten, twelve and thirteen gauge, respectively, and homo steel spring wire of numbers eleven and twelve gauge, respectively, when im-

ported by manufacturers of wire mattresses to be used in their own factories in the manufacture of such articles .... Free.

Wire, viz.: steel strip and flat steel wire when imported into Canada by manufacturers of buckthorns, plain strip or other fencing, and safety barb wire fencing, for use in their factories in the manufacture thereof .... Free.

Wire, viz.: brass, iron or steel rolled, round wire rods under three-eighths of an inch in diameter, and rolled copper rods one inch or under in diameter, when imported by wire manufacturers for use in making wire in their own factories .... Free.

Wire, viz : brass, iron and copper wire, twisted, when imported by manufacturers of boots and shoes, for use in their own factories .... Free.

Wire rigging for ships and vessels ... . Free.

Wire rope, of iron or steel, n.o.p. .... 25 per cent.

Wood, viz.: firewood not specially provided for in this Act .... Free.

Wood, manufactures of, viz.: pails, tubs, churns, brooms, washboards, pounders and rolling pins 20 per cent.

Wood, fancy manufactures of, n.e.s. .... 35 per cent.

Wood logs, and round unmanufactured timber, not specially enumerated or provided for in this Act. Free.

Wood mouldings, plain .... 20 per cent.

Wood mouldings, gilded or otherwise further manufactured than plain .... 25 per cent.

Wood naphtha (wood alcohol). See spirits.

Wood, other. See lumber.

Wood plates, viz.: plates engraved on wood, and on steel or other metal, and transfers taken from the same .... 20 per cent.

Wood, pulp and wood pulp board .... 25 per cent.

Wood, viz : staves of wood of all kinds ; wood unmanufactured .... Free.

Wood veneers. See veneers.

Wood, manufactures of, n.e.s., and brushes, ... 25 per cent

Wool and hair of the camel, alpaca goat and other like animals, not further prepared than washed, n.e.s.; and noils, being the short wool which falls from the combs in worsted factories.... .... Free.

Wool, viz.: Leicester, Cotswold, Lincolnshire, Southdown combing wools, or wools known as lustre

wools, and other like combing wools, such as are grown in Canada....	3 cts. per lb.
Wool clothing, ready-made and wearing apparel of every description, composed wholly or in part of wool, worsted, hair of alpaca goat or other like animals, n.o.p. ....5 cts. per lb. and	30 per cent.
Wool Fabric, viz.: Women's and children's dress goods, coat linings, Italian cloths, alpacas, orleans, cashmeres, Henriettas, serges, buntings, nun's cloth, bengalines, whip cords, twills, plains or jascquards of similar fabrics, composed wholly or in part of wool, worsted, the hair of the camel, alpaca, goat, or like animals, not exceeding in weight six ounces to the square yard, when imported in the gray or unfinished state for the purpose of being dyed or finished in Canada, under such regulations as are established by the Governor in Council	22½ per cent.
Wool fabrics and manufactures, composed wholly or in part of wool, worsted, the hair of the Alpaca goat, or other like animal, n.e.s.	30 per cent.
Wool Hosiery, viz.: Socks and Stockings .... 10 cts. per doz. prs. and	35 per cent.
Wool Shawls	25 per cent.
Wool Waste	Free
Woollens, viz: Knitted goods of every description, including knitted underwear, n.e.s	35 per cent.
Woollens, viz: Manufactures composed wholly or in part of wool, worsted, the hair of the alpaca, goat or other like animal, viz., blankets and flannels of every description, cloths, doe-skins, cassimeres, tweeds, coatings, over-coatings and felt cloth, n.e.s .... 5 cts. per lb. and	25 per cent.
Woollen Rags	Free
Work Boxes	35 per cent.
Worsted Picture Cord	30 per cent.
Wringers. See Clothes Wringers.	
Writing Desks	35 per cent.

X.

Xylonite, Xyolite or Celluloid, in sheets and in lumps, blocks, or balls in the rough	Free

Y.

Yachts, whether steam or sailing, constructed in, and imported from Great Britain, on application for Canadian register	Free
Yachts, built in any country other than Great Britain, upon application for Canadian register, on hull, rigging and all appurtenances	10 per cent,
On Boilers, Steam Engines and other machinery ..	25 per cent.
Yachts, imported into Canada without registration, if built of wood, hull..	25 per cent.
machinery	27½ per cent.
Yams and Sweet Potatoes	10 cts. per bush.
Yarns, composed wholly or in part of wool, worsted, the hair of the alpaca, goat or other like animal, costing twenty cents per pound and under	5 cts. per lb. and 20 per cent.
Yarns, woollen and worsted, n.e.s	30 per cent.
Yarn, viz.: jute, flax or hemp yarn, plain, dyed or colored, when imported by manufacturers of carpets, rugs and mats, and of jute webbing or jute cloth, and of twines, for use in their own factories...	Free.
Yarns, coir	Free.
Yarns, cotton, and cotton warps, dyed or undyed, n.e.s.	25 per cent.
Yarns, cotton, No. 40 and finer	Free.
Yarns, mohair	Free.
Yarn spun from the hair of the alpaca or of the angora goat, when imported by manufacturers of braids for use exclusively in their factories in the manufacture of such braids only, under such regulations as are adopted by the Controller of Customs	Free.
Yarns, made of wool or worsted, when genapped, dyed or finished, and imported by manufacturers of braids, cords, tassels and fringes, to be used in the manufacture of such articles only in their own factories.	Free.
Yeast, compressed, in packages weighing less than fifty pounds, the weight of the package in the latter case to be included in the weight for duty	6 cts. per lb.
Yeast Compressed, in bulk or mass of not less than fifty pounds	3 cts. per lb.
Yeast Cakes and baking powders, the weight of the package to be included in the weight for duty ..	6 cts. per lb.

	DUTY.
Yeast, Liquid	20 per cent.
Yellow Metal, in bolts, bars and for sheathing	Free.

Z

Zinc Dust or Indigo Auxiliary	Free.
Zinc, in blocks, pigs and sheets, and zinc seamless drawn tubing	Free.
Zinc, salts of	Free.
Zinc, manufactures of, N. E. S	25 per cent.
All goods not enumerated in this Act as subject to any other rate of duty, nor declared free of duty by this Act, and not being goods the importation whereof is by this Act or any other Act prohibited, shall be subject to a duty of twenty per cent.	

Any goods or packages being the growth, produce or manufacture of Canada, and having been exported therefrom and intended to be returned, may be admitted free of duty on being re-imported to Canada: Provided such goods or packages were entered for exportation and branded or marked by a collector or proper officer of Customs, when fully identified by the collector or proper officer, at the port or place where they are so re-imported: And further provided, that the property in such goods or packages has continued in the same person or persons by whom they were exported, and that such re-importation takes place within one year of the exportation thereof.

SCHEDULE C.

PROHIBITED GOODS.

Books, printed paper, drawings, paintings, prints, photographs or representations of any kind of a treasonable or seditious, or of an immoral or indecent character.

Reprints of Canadian copyright works, and reprints of British copyrights works which have been also copyrighted in Canada.

Coin, base or counterfeit.

Oleomargarine, butterine or other similar substitute for butter.

Tea adulterated with spurious leaf or with exhausted leaves, or containing so great an admixture of chemical or other deleterious substances as to make it unfit for use.

Goods manufactured or produced wholly or in part by prison labour, or which have been made within or in connection with any prison, jail or penitentiary.

The importation into Canada of any goods enumerated, described or referred to in Schedule C to this Act, is prohibited; and any such goods if imported shall thereby become forfeited to the Crown and shall be destroyed; and any person importing any such prohibited goods, or causing or permitting them to be imported, shall for each offence incur a penalty of two hundred dollars.

EXPORTS PROHIBITED.

The export of deer, wild turkeys, quail, partridge, prairie fowl and woodcock, in the carcase or parts thereof, is hereby declared unlawful and prohibited; and any person exporting or attempting to export any such article shall for each such offence incur a penalty of one hundred dollars, and the article so attempted to be exported shall be forfeited, and may, on reasonable cause of suspicion of intention to export, be seized by any officer of the Customs, and, if such intention is proved, shall be dealt with as for breach of the Customs' laws; provided, that this section shall not apply to the export, under such regulations as are made by the Governor in Council. of any carcase or part thereof of any deer raised or bred by any person, company or association of persons upon his or their own lands.

PACKAGES.

The following tariff of values for packages containing goods paying a specific duty is given as a guide in cases where such value cannot be otherwise obtained:—

Acids, carboys containing acids ..... $1.50 each.

Ale, Beer and Porter—Hhds, $4 each; barrels, $3 each; quart bottles, 30 cents per dozen; pint bottles, 25 cents per dozen.

Beans—bags..... 10 cents each.

Brandy and Whiskey, puncheons, $6; hogsheads, $4; quarter casks, $3; octaves, $1.50; half octaves, $1; cases of 1 doz. bottles, 60 cents; cases of 2 doz. flasks, no cups, 80 cents; cases of 4 doz. flasks, no cups. $1.20; cases of 2 doz. flasks, with cups, $1; cases of 4 doz. flasks, with cups, $1.40; cases of 1 doz. decanters, $3.

Butter—Tubs and Firkins, of 25 lbs and over, 25 cts. each; under 25 lbs., 15 cts. each.

Candles—Paraffine Wax, boxes, 10 cents each.

Cheese—Tubs, 40 cts. each; cases, 20 cts. each; boxes, 10 cts. each; crocks, 30 cts. per doz.

Chicory—Tins, 28 lbs., 35 cts. each; Tins, 56 lbs., 50 cts. each.

Cocoanut and Palm Oil, natural state—Hogsheads, $2.co each; barrels, $1.oo each.

Cocoanuts, bags, 10 cents each.

Cocoanut—Barrels, 20 cts. each; pails, 20 lbs., 14 cts. each; 11 lbs., 12 cts. each; pails or cans, 1 lb., 4 cts. each; ½ lb., 3 cts. each; ¼ lb., 1 cent each; bread boxes, 30 lbs., 65 cts. each; tin caddies, 15 lbs., 45 cts. each.

Currants, dried—Barrels, 20 cts each; half barrels, 10 cts. each; cases, 20 cts. each; half cases, 15 cts. each; quarter cases, 7 cts. each

Fish—Codfish, boxes, 1 lb., 1 cent each; 2 lbs., 2 cts. each; 5 lbs, 3 cts., each; 10 lbs., 5 cts. each; 25 lbs., 6 cts. each; 50 lbs., 12 cts. each; 100 lbs., 20 cts. each; 500 to 600 lbs., 75 cts. each; Finnan Haddies, boxes, 30 lbs., 12 cts. each; 50 lbs., 15 cts. each; Herrings, kegs, 15 cts. each; half kegs, 7 cts. each; Mackerel, kits, 10 cts. each.

Gin—Puns, $6.00 each; hhds., $4.00 each; quarter casks, $3.00 each; octaves, $1.50 each; half octaves, $1.00 each; cases, 1 doz. quart bottles, 60 cts; red cases, 80 cts. each; yellow cases, 80 cts. each; green cases, 60 cts. each; blue cases, 60 cts. each; green, white or blue half cases, 30 cts. each.

Glucose—Barrels, 75 cts. each; half barrels, 50 cts. each; kegs, 10 gals., 40 cts. each.

Grapes, kegs, 20 cts. each.

Grease for soap stock—Tierces, $1.00 each; barrels, 40 cts. each.

Hams and Bacon, in pickle—Tierces, $1.25 each; barrels, $1.co each; dry packed, tierces, 40 cts. each; barrels, cases or crates, 20 cts. each.

Hops—Bales, 60 cts. and $1.00 each, according to size; Engiish being always larger than American bales.

Jams and Jellies—Glass jars and earthenware pots—1 lb., 13 cts. per doz.; 2 lbs., 19 cts. per doz.; 3 lbs., 24 cts. per doz.; 4 lbs., 30 cts. per doz.; 7 lbs., 50 cts. per doz; 14 lbs., 75 cts. per doz.; tins, 1 lb., 20 cts. per doz.; 2 lbs., 30 cts. per doz.; 3 lbs., 35 cts. per doz.; 4 and 5 lbs., 40 cts. per doz.; 6 lbs., 45 cts. per doz.; 7 lbs., 50 cts. per doz.; 14 lbs., 75 cts. per doz.

Lard—Tierces, 335 lbs., $1.00 each; barrels, 240 lbs, 90 cts. each; half barrels, 100 lbs., 35 cts. each; fancy tubs, 56 lbs., 20 cts. each; kegs, 50 lbs, 25 cts. each; wood buckets, 28 lbs., 15 cts. each; 20 lbs., 14 cts. each; 10 lbs., 10 cts. each; wooden cases in which tin pails are packed, to hold 60 lbs., 12 cts. each.

Lime Juice, quart bottles, 60 cts, per doz.; pint bottles, 40 cts. per doz.

Nuts—Bags or boxes, 10 cts. each; barrels or cases, 20 cts. each.

Pease—bags, 10 cts. each.

Pork—Barrels, N. O. P., $1.00 each.

Prunes—Hogsheads, $1.00 each; barrels, 25 cts. each; kegs, 15 cts. each; cases, 15 cts. each; half cases, 7 cts. each; glass jars, 2 lbs. each, 25 cts. per doz.; glass jars, 4 lbs. each, 40 cts. per doz.; glass jars, 7 lbs. each, 55 cts. per doz.

Rice—Barrels, 20 cts. each; bags, 10 cts. each; pockets, 5 cts. each.

Salt—Glass jars, 25 cts. per doz.; boxes, 10 cts. each.

Seeds (free)—Cotton bags, containing, 16 cts. each; jute bags, containing, 10 cts. each.

Soap—Barrels or cases, 20 cts. each; boxes, 10 cts. each.

Starch—Boxes, 40 lbs., 10 cts. each; 6 lbs., 5 cts. each.

Vinegar—Hhds., $4.00 each; quarter casks, $3.00 each; cases, one doz. bottles, 60 cts. each; demijohns, 5 gals., 35 cts. each; 4 gals., 30 cts. each; 3 gals., 20 cts. each; 2 gals. 14 cts. each; 1 gal., 10 cts. each; ½ gal, 7 cts each.

Wines—Puns, $6.00 each; hogsheads, $4.00 each; quarter casks, $3.00 each; octaves, $1.50 each; half octaves, $1.00 each; cases of 1 doz bottles, 60 cts.; cases of 2 doz bottles, 80 cts.

CUSTOMS—CANADA.

LIST OF PORTS, OUTPORTS AND PREVENTIVE STATIONS.*

ARRANGED ALPHABETICALLY.

Acadia, Outport, under Weymouth, N.S.
Advocate Harbour, Outport, under Parrsboro', N.S.
Agnes, W. P., Outport, under Cookshire, Q.
Alberton, Outport, under Summerside, P.E.I.
Alder Grove, Preventive Station, under New Westminster, B.C.
Algoma Mills, W. P., Preventive Station, under Sault Ste. Marie, O.
Algoma Park, W. P., Outport, under Sault Ste. Marie, O.
Alma, Outport, under Moncton, N.B.
Almonte, W. P., Outport, under Ottawa, O.
AMHERST, W. P., Port, N.S.
Amherst, (Mgd. Island) Q.
AMHERSTBURG, W. P., Port, O.
Anderdon, Preventive Station, under Amherstburg, O.
ANNAPOLIS, W. P., Port, N.S.
ANTIGONISH, W. P., Port, N.S.
Antigonish Harbour, Preventive Station, under Antigonish, N.S.
Apple River, Outport, under Parrsboro', N.S.
ARICHAT, W. P., Port, N.S.
Arnprior, W. P., Outport, under Ottawa, O.
Aroostook Junction, W.P., Outport, under Woodstock, N.B.
Aspey Bay, Outport, under Baddeck, N.S.
Athelstan, Outport, under Hemmingford, Q.
Aultsville, Outport, under Cornwall, O.
Aylmer, Outport, under St. Thomas, Ont.
Black Bay, Preventive Station, under St. Andrews, N.B.
BADDECK, W. P., Port, N.S.

NOTE.—Goods are not to be manifestd to points marked * until further orders.

Baie Verte, Outport, under Sackville, N.B.
Barnston, Preventive Station, under Coaticook, Q.
Barrie, Outport, under Toronto, O.
BARRINGTON, W. P., Port, N.S.
Bass River, Preventive Station, under Truro, N.S.
Bath, Outport, under Kingston, O.
Batiscan, Outport, under Three Rivers, Q.
BATHURST, W. P., Port, N.B.
Bayfield, Outport, under Antigonish, N.S.
Bay Fortune, Preventive Station, under Charlottetown, P E.I.
Bear River, W. P., Outport, under Digby, N.S.
Beauce, Outport, under Quebec, Q.
Beaver Harbour, Preventive Station, under St. Andrews, N.B.
Belliveau's Cove, Outport, under Weymouth, N.S.
Belle River, Outport, under Windsor, O.
BELLEVILLE, W. P., Port, O.
BERLIN, W. P., Port, O.
Bertsimis, Preventive Station, under Quebec, Q.
Berwick, W. P., Outport, under Kentville, N.S.
Black River Bridge, Preventive Station, under Picton, O.
Blenheim and Rondeau, Outport, under Chatham, O.
Bloomfield, Preventive Station, under Woodstock, N.B.
Boundary Line, Preventive Station, under Coaticook, Q.
BOWMANVILLE, W. P., Port, O.
Brampton, W. P., Outport, under Toronto, O.
Brandon, Outport, under Winnipeg, Man.
BRANTFORD, W. P., Port, O.
BRIDGETOWN, W. P., Port, N.S.
Bridgewater, W. P., Outport, under Lunenburg, N.S.
Brighton, W. P., Outport, under Cobourg, O.
BROCKVILLE, W. P., Port, O
Bruce Mines, Outport, under Sault Ste. Marie, O.
Buctouche, W. P., Outport, under Chatham, N.B.
Byng Inlet, Preventive Station, under Collingwood, O.
Caledonia, Outport, under Sydney, N.S.
Calgary, W. P., Outport, under Winnipeg, Man.
Campbellford, W. P., Outport, under Belleville, O.
Campbellton, W. P., Outport, under Dalhousie, N.B.
Campobello, W. P., Outport, under St. Andrews, N.B.

Canada Creek, Outport, under Kentville, N.S.
Canning, Outport, under Kentville, N.S.
CANSO, W. P., Port, N.S.
Canterbury Station, Preventive Station, under Woodstock, N.B.
Cape Cove, Preventive Station, under Perce, Q.
Cape George, Preventive Station, under Antigonish, N.S.
Cape Sable Island, Preventive Station, under Barrington, N.S.
Cape Traverse, Preventive Station, under Charlottetown, P.E.I.
Caraquette, W. P., Outport, under Bathurst, N.B.
Cardigan, Outport, under Charlottetown, P.E.I.
Cardinal, Outport, under Prescott, O.
Carleton, Preventive Station, under New Carlisle, Q.
Carleton Place, W. P., Outport, under Ottawa, O.
Centreville, Outport, under Woodstock, N. B.
Chance Harbour, Preventive Station, under St. John, N.B.
CHARLOTTETOWN, W. P. Port, P. E. I.
CHATHAM, W. P., Port, N. B.
CHATHAM, W. P., Port, O.
Chemainess, Preventive Station, under Nanaimo, B. C.
Chester, Outport, under Lunenburg, N. S.
Cheticamp, Preventive Station, under Port Hood, N. S.
Cheverie, Outport, under Windsor, N. S.
Chicoutimi, Outport, under Quebec, Q.
China Point, Preventive Station, under Charlottetown, P. E. I.
Chippawa, W. P., Outport, under Niagara Falls, O.
Clarenceville, Outport, under St. Johns, Q.
Clark's Harbour, Preventive Station, under Barrington N. S.
Clementsport, Outport, under Annapolis, N. S.
Clifton, W. P., Outport, under Truro, N. S.
Clinton, W. P., Outport, under Goderich, O.
COATICOOK, W. P., Port, Q.
COBOURG, W. P., Port, O.
Cocaigne, Outport, under, Moncton, N. B.
Cockburn Island, Outport, under Sault Ste. Marie, O.
Colchester, Preventive Station, under Amherstburg, O.
Cole's Ferry, Preventive Station, under Brockville, O.

Collins' Bay, Preventive Station, under Kingston, O.
COLLINGWOOD, W. P., Port, O.
Comox, W. P., Outport, under Nanaimo, B. C.
COOKSHIRE, W. P., Port, Q.
Consecon, Preventive Station, under Picton, O.
CORNWALL, W. P., Port, O.
Country Harbour, Preventive Station, under Canso, N. S.
Courtwright, Preventive Station, under Sarnia, O.
Coutts, Outport, under Lethbridge, N. W. T.
Cow Bay, Outport, under Sydney, N. S.
Cramahe, W. P., Outport, under Cobourg, O.
Crapaud, Outport, under Charlottetown, P E. I.
Crow Harbour, Preventive Station, under Canso, N. S.
Crystal Beach, Preventive Station, under Fort Erie, O.
DALHOUSIE, W. P., Port, N. B.
Debec, W. P., Outport, under Woodstock, N. B.
Deloraine, W. P., Outport, under Winnipeg, Man.
Descousse, Preventive Station, under Arichat, N. S.
DESERONTO, W. P , Port, O.
DIGBY, W. P., Port, N.S.
DORCHESTER, W. P., Port, N.B.
Douglas, W. P., Outport, under New Westminster, B.C.
Dover, W. P., Outport, under Simcoe, O.
Duck Island, Preventive Station, under Windsor, O.
Dundas, W. P., Outport, under Hamilton, O.
Dundee, Outport, under Montreal, Q.
Dunnville, W. P., Outport, under Hamilton, O.
East Chezzetcook, Preventive Station, under Halifax, N.S.
East Point, Preventive Station, under Charlottetown, P.E.I.
Economy, W. P., Outport, under Truro, N.S.
Edmundston, W. P., Outport, under Woodstock, N.B.
Egmont Bay, Preventive Station, under Summerside, P.E.I.
Emerson, W. P., Outport, under Winnipeg, Man.
Escoumains, Preventive Station, under Quebec, Q.
Esquimalt, Preventive Station, under Victoria, B.C.
Esquimaux Point, Outport, under Gaspe, Q.
Essex Centre, Preventive Station, under Amherstburg, O.
Father Point, Preventive Station, under Rimouski, Q.
Fighting Island, Preventive Station, under Windsor, O.
Fish River, Preventive Station, under Woodstock, N.B.
Five Islands, Outport, under Parrsboro', N.S.

Florenceville, Preventive Station, under Woodstock, N.B.
Fort Covington, N. York, Preventive Station, under Montreal, P.Q.
FORT ERIE, W. P., Port, O.
FORT M'LEOD, W. P., Port, Alberta.
Fort Waish, Preventive Station, Alberta.
Fort William, W. P., Outport, under Port Arthur, O.
Foucher, Preventive Station, under Arichat, N.S.
Foul Bay, Preventive Station, under Victoria, B.C.
FREDERICTON, W. P., Port, N.B.
Freeport, Outport, under Digby, N.S.
Frelighsburg, Outport, under St. Johns, Q.
French Cross, Outport, under Kentville, N.S.
French River, Preventive Station, under Owen Sound, O.
Frontier, Preventive Station, under Hemmingford, Q.
Gaberouse Bay, Outport, under Sydney, N.S.
GALT, W. P., Port O.
GANANOQUE, W. P., Port, O.
Garden Island, Preventive Station, under Kingston, O.
GASPE, W. P., Port, Q.
Georgetown, W. P., Outpc t, under Charlottetown, P.E.I.
Georgeville, Outport, under Stanstead, Q.
Glace Bay, Outport, under Sydney, N.S.
Glenora, Preventive Station, under Victoria, B.C.
GODERICH, W. P., Port, O.
Gore Bay, Preventive Station, under Sault St. Marie, O.
Grafton, Outport, under Cobourg, O.
Grand Falls, W. P., Outport, under Woodstock, N.B.
Grandique, Preventive Station, under Arichat, N.S.
Grand Narrows, Preventive Station, under North Sydney, N.S.
Grand River, Outport, under Charlottetown, P.E.I.
Granville Ferry, Preventive Station, under Annapolis. N.S.
Great Bras d'Or, W. P., Outport, under Baddeck, N.S.
Grenville, Preventive Station, under Ottawa, O.
Gretna, W.P., Preventive Station, under Winnipeg, Man.
GUELPH, W.P., Port, O.
Guysboro', W.P., Outport, under Canso, N.S.
Hagersville, W.P., Outport, under Hamilton, O.
HALIFAX, W.P., Port, N.S.
HAMILTON, W.P., Port, O.

Hantsport, Outport, under Windsor, N.S.
Harbour au Bouche, Outport, under Antigonish, N.S.
Harbourville, Outport, under Kentville, N.S.
Harvey, Outport, under Moncton, N.B.
HEMMINGFORD, W.P., Port, Q.
Hereford, Outport, under Cookshire, Q.
Hillsboro', W.P., Outport, under Moncton, N.B.
HOPE, W.P., Port, O.
House Harbour (Magdalen Islands), Q.
Hubbard's Cove, Preventive Station, under Halifax, N.S.
Huntingdon, Preventive Station, under New Westminster, B.C.
Isaac Harbour, Outport, under Canso, N.S.
Island Pond (Vermont), Preventive Station, under Coaticook, Q.
Ingersoll, W. P., Outport, under Woodstock, O.
Ingonish, W. P., Outport, under Baddeck, N.S.
Iroquois, W. P., Outport, under Morrisburg, O.
Jeddore, Preventive Station, under Halifax, N.S.
Joliette, W. P., Outport, under Montreal, Q.
Jones' Creek, Preventive Station, under Brockville, O.
Jordan Bay, Outport, under Shelburne, N.S.
Kamloops, W. P., Outport, under New Westminster, B.C.
KENTVILLE, W. P., Port, N.S.
Kettle River, Preventive Station, under New Westminster, B.C.
Killarney, Outport, under Sault Ste. Marie, O.
Killarney, W. P., Outport, under Winnipeg, Man.
Kincardine, W. P., Outport, under Goderich, O.
KINGSTON, W. P., Port, O.
Kingston, Preventive Station, under Chatham, N.B.
Kingsville, W. P., Outport, under Amherstburg, O.
Knowlton's Landing, Preventive Station under Potton, Q.
Kootenay, Outport, under New Westminster, B.C.
Kootenaylake, Preventive Station, under New Westminster, B.C.
Lacolle, Outport, under St. John's, Q.
Ladner's Landing, Preventive Station, under New Westminster, B.C.
Lahave, W. P., Outport, under Lunenburg, N.S.

Lahave River, (mouth of), Preventive Station, under Lunenburg, N.S.
Lambton, Preventive Station, under Wallaceburg, O.
L'Ardose, Outport, under Arichat, N.S.
Leamington, W. P., Outport, under Amherstburg, O.
Lennox Passage, Preventive Station, under Arichat, N.S.
LETHBRIDGE, W. P., Port, Alberta.
Lepreaux, Outport, under St. John, N.B.
LINDSAY, W. P., Port, O.
Lingan, Preventive Station, under Sydney, N.S.
Liscomb, Outport, under Canso, N.S.
Listowel, Outport, under Stratford, O.
Little Current, W. P., Outport, under Sault Ste. Marie, O.
Little Bras d'Or, Outport, under North Sydney, N.S.
LIVERPOOL, W. P., Port, N.S.
LOCKEPORT, W. P., Port, N.S.
LONDON, W. P., Port, O.
Londonderry, W. P., Outport, under Truro, N.S.
Longueuil, Preventive Station, under Montreal, Q.
Louisburg, Outport, under Sydney, N.S.
Lower Andover, W. P., Outport, under Woodstock, N.B.
LUNENBURG, W. P., Port, N.S.
Mabou, W. P., Outport, under Port Hood, N.S.
Madaline River*, Outport, under Gaspe, Q.
Magdalen Islands, W. P., Outport, under Quebec, Q.
Magog, W. P., Outport, under Stanstead, Q.
Mahone Bay, W. P., Outport, under Lunenburg, N.S.
Main a Dieu, Outport, under Sydney, N.S.
Maitland, W. P., Outport, under Prescott, O.
Maitland, W. P., Outport, under Windsor, N.S.
Malignant Cove. Preventive Station, under Antigonish, N.S.
Mallorytown, Preventive Station, under Gananoque, O.
Malpeque, Outport, under Summerside, P.E.I.
Manitowaning, Preventive Station, under Sault Ste. Marie, O.
Mansonville Station, Preventive Station, under Potton, Q.
Maple Creek, Preventive Station, under Lethbridge, Alberta.
Margaree, Outport, under Port Hood, N.S.
MARGARETSVILLE, W. P., Port, N.S.
Margaretsville, Preventive Station, under Kingston, O.
Matane, Outport, under Rimouski, Q.
McAdam's Junction, W. P., Outport, under St. John, N.B.

Meaford, W. P., Outport, under Collingwood, O.
Merigomish, Outport, under Pictou. N.S.
Meteghan, Outport, under Weymouth, N.S.
Metis, Preventive Station, under Rimouski, Q.
Middle St. Francis, W. P., Outport, under Woodstock. N.B.
Midland, W. P., Outport, under Toronto, O.
Milford, Outport, under Picton, O.
Milltown, W. P., Outport, under St. Stephens, N.B.
Mineral Springs, Preventive Station, Windsor, O.
Mitchell, W. P., Outport, under Stratford, O.
MONCTON, W. P., Port, N.B.
Montague Bridge, Outport, under Charlottetown, P.E.I.
Montmagny, Preventive Station, under Quebec, Q.
MONTREAL, W. P., Port, Q.
Mooretown, Preventive Station, under Sarnia, O.
Moose Factory, Outport, under Sault Ste. Marie, O.
Moosomin, Preventive Station, under Winnipeg, Man.
Morden, " " " Winnipeg, Man.
MORRISBURG, W. P., Port, O.
Mouth of Bear River, Preventive Station, under Digby, N.S.
Mud Bay, Preventive Station, under New Westminster, B.C.
Murray Harbour, Outport, under Charlottetown, P.E.I.
Musquash, Outport, under St. John, N.B.
Musquodoboit, Preventive Station, under Halifax, N.S.
NANAIMO, W. P., Port, B. C.
NAPANEE, W. P., Port, O.
Navy Island, Preventive Station, under Niagara Falls, O.
Nelson , W. P., Outport, under New Westminster, B.C.
New Bandon, Outport, under Bathurst, N.B.
NEWCASTLE, W. P., Port, N.B.
NEW CARLISLE, W. P., Port, Q.
New Glasgow, Preventive Station, under London, O.
New Glasgow, W. P., Outport, under Pictou, N.S.
New Haven, Preventive Station, under Baddeck, N.S.
New London, Preventive Station, under Charlettown, P.E.I.
New Richmond, Preventive Station, under New Carlisle, Q.
NEW WESTMINSTER. W. P., Port, B.C.
NIAGARA, W. P., Port, O.
NIAGARA FALLS, W. P., Port, O.
Noel, Preventive Station, under Windsor, N.S.

North East Harbour, Preventive Station, under Shelburne, N.S.
North Head, Outport, under St. Andrews, N.B.
Northport, Preventive Station, under Picton, O.
Northport, W. P., Outport, under Amherst, N. S.
North River, Preventive Station, under Charlottetown, P.E.I
NORTH SYDNEY, W. P., Port, N.S.
Oak Bay, Preventive Station, under Victoria, B.C.
Oakville, W. P., Outport, under Hamilton, O.
Orangeville, W. P., Outport, under Toronto, O.
Orillia, W. P., Outport, under Toronto, O.
Orwell, Outport, under Charlottetown, P.E.I.
OSHAWA, W. P., Port, O.
Osoyoos, Outport, under New Westminster, B.C.
OTTAWA, W. P., Port, O.
OWEN SOUND, W. P., Port, O.
Oyster Harbour, Preventive Station, under Nanaimo, B. C.
PARIS, W. P., Port O.
Parks Hill, Preventive Station, under Woodstock, N.B.
PARRSBORO', W. P., Port, N. S.
Parry Sound, Outport, under Collingwood, O.
Paspebiac, Preventive Station, under New Carlisle, Q.
Pelee Islands, (see Southport)
Pembroke, W. P., Outport, under Ottawa, O.
Penetanguishene, W. P., Outport, under Toronto, O.
PERCE, W. P., Port, Q.
Perth, W. P., Outport, under Ottawa, O.
PETERBORO', W. P., Port, O.
Petite Cove, Outport, under Windsor, O.
Petit de Grat, Preventive Station, under Arichat, N.S.
Petrolia, W. P., Outport, under Sarnia, O.
Philipsburg, Outport, under St. Armand, Q.
Pickering, Preventive Station, under Whitby, O.
PICTON, W. P., Port, O.
PICTOU, W. P., Port, N.S.
Pinette, Outport, under Charlottetown, P.E.I.
Point Abino, Preventive Station, under Fort Erie, O.
Point Brule, Preventive Station, under Pictou, N.S.
Point Edward, W. P., Outport, under Sarnia, O.
Portage Island, Preventive Station, under Chatham, N.B.
Portage la Prairie, W. P., Outport under Winnipeg, Man.

Portsmouth, Preventive Station, under Kingston, O.
Port Alexander, Preventive Station, under Kingston, O.
PORT ARTHUR, W. P., Port, O.
Port Bruce, Preventive Station, under under St. Thomas, O.
Port Burwell, W. P., Outport, under St. Thomas, Ont.
Port Colborne, Outport, under St. Catharines, O.
Port Credit, Preventive Station, under Toronto, O.
Port Dalhousie, Outport, under St. Catharines. O.
Port Daniel, Preventive Siation, under New Carlisle, Q.
Port George. W. P., Outport, under Margaretsville, N.S.
Port Gilbert, W. P., Outport, under Weymouth, N.S.
Port Greville, Outport, under Parrsboro', N.S.
PORT HAWKESBURY, W. P., Port, N.S.
Port Hastings, W. P., Outport, under Port Hawkesbury, N.S.
Port Hill, Outport, under Summerside, P.E.I.
PORT HOOD, W. P., Port, N.S.
PORT HOPE, W. P., Port, O.
Port Latour, Outport, under Barrington, N.S.
Port Lorne, W. P., Outport, under Bridgetown, N.S.
Port Macoon, Preventive Station, under Liverpool, N.S.
Port Medway, W. P., Outport, under Liverpool, N.S.
Port Metcalf, Preventive Station, under Kingston, O.
Port Moody, Preventive Station, under Vancouver, B.C.
Port Mulgrave, W. P. Outport, under Port Hawkesbury, N.S.
Port Robinson, Outport, under St. Catharines, O.
Port Rowan, Outport, under Simcoe, O.
Port Ryerse, W. P,*, Outport, under Simcoe, O.
Port Stanley, W. P., Outport, under St. Thomas, O.
Port Williams, W. P., Outport, under Kentville, N.S.
POTTON, Port, Q
Pownal, Preventive Station, under Charlottetown, P.E.I.
PRESCOTT, W. P., Port, O.
Preston, W. P., Outport, under Galt, O.
Princeport, Preventive Station, under Truro, N.S.
Prinyer, Outport, under Picton, O.
Pubnico, Outport, under Yarmouth, N.S.
Pugwash, W. P., Outport, under Amherst, N.S.
Quaco, Outport, under St. John, N.B.
QUEBEC, W. P., Port, Q.
Queenston, W. P., Outport, under Niagara, O.
Rat Portage, W. P., Outport, under Port Arthur, O.

Regina, W. P., Outport, under Winnipeg, Man.
Renfrew, W. P., Outport, under Ottawa, O.
Richibucto, W. P., Outport, under Chatham, N.B.
Richmond, W. P., Outport, under Sherbrooke, Q.
Ridgetown, W. P., Outport, under Chatham, O.
RIMOUSKI, W. P., Port, Q.
River Hebert, Outport, under Amherst, N.S.
River John, Preventive Station, under Pictou, N.S.
Riviere aux Canards, Preventive Station, under Amherstburg, O.
Riviere Bourgeoise, Outport, under Arichat, N.S.
Riviere du Loup, W. P., Outport, under Quebec, Q.
Riviere Ouelle, Preventive Station, under Quebec, Q.
Riviere Pentecote, Preventive Station, under Quebec, Q.
Rockland, Outport, under Dorchester, N.B.
Rockport, Outport, under Sackville, N.B.
Rockport, Outport, under Gananoque, O.
Rollo Bay, Preventive Station, under Charlottetown, P.E.I.
Romney, Preventive Station, under Chatham, O.
Rondeau and Blenheim, Outport, under Chatham, O.
Rouse's Point (N.Y.), Preventive Station, under St. Johns, Q.
Roxham, Preventive Station, under Hemmingford, Q.
Russeltown, Outport, under Hemmingford, Q.
Rustico, Outport, under Charlottetown, P.E.I.
Saanich, Preventive Station, under Nanaimo, B.C.
SACKVILLE, W. P., Port, N.B.
Salmon Point, Preventive Station, under Picton, O.
Salmon River, Preventive Station, under Halifax, N.S.
Salmon River, W. P., Outport, under Yarmouth, N.S.
Sand Point, Preventive Station, under Shelburne, N.S.
Sandwich, Preventive Station, under Windsor, O.
Sandy Cove, Outport, under Digby, N.S.
SARNIA, W. P., Port, O.
Sault au Cochon, Preventive Station, under Quebec, Q.
SAULT STE. MARIE, W. P., Port, O.
Seaforth, W. P., Outport, under Goderich, O.
Seal Cove, Preventive Station, under St. Andrews, N.B.
Shag Harbour, Preventive Station, under Barrington, N.S.
Shannonville, Preventive Station, under Belleville, O.
SHERBROOKE, W. P., Port, Q.
Sherbrooke, W. P., Outport, under Canso, N.S.

Shediac, W. P., Outport, under Moncton, N.B.
Sheet Harbour, Outport, under Halifax, N.S.
SHELBURNE, W. P., Port, N.S.
Ship Harbour, Preventive Station, under Halifax, N.S.
Shippigan, W. P., Outport, under Bathurst, N.B.
Shislers Point, Preventive Station, under Fort Erie, O.
SIMCOE, W. P., Port, O.
Smith's Falls, W. P., Outport, under Brockville, O.
Sombra, Preventive Station, under Wallaceburg, O.
Sonora, Preventive Station, under Canso, N.S.
SOREL, W. P., Port, Q.
Souris, Outport, under Charlottetown, P.E.I.
Southampton, W. P., Outport, under Goderich, O.
South Bar, Preventive Station, under Sydney, N.S.
South Fredericksburg, Preventive Station, under Kingston, O.
South Port, Outport, under Amherstburg, O.
Spanish River, W. P., Outport, under Sault Ste. Marie, O.
Spring Hill, W. P., Outport, under Amherst, N.S.
Spry Bay, Preventive Station, under Halifax, N.S.
STANSTEAD, W. P., Port, Q.
Stanstead Junction, Outport, under Stanstead, Q.
Steep Creek, Outport, under Port Hawksbury, N.S.
Stickeen, W. P., Outport, under Victoria, B.C.
Stony Point, Preventive Station, under Windsor, O.
STRATFORD, W. P., Port, O.
Strathroy, W. P., Outport, under London, O.
Streetsville, W. P., Outport, under Toronto, O.
St. Ann's, W. P., Outport, under Baddeck, N.S.
St. Anne des Monts*, Outport, under Gaspe, Q.
ST. ANDREWS, W. P., Port, N.B.
ST. ARMAND, W. P., Port, Q.
ST. CATHARINES, W. P., Port, O.
St. Clair Flats, Preventive Station, under Wallaceburg, O.
St. George, W. P., Outport, under St. John, N.B.
ST. HYACINTHE, W. P., Port, Q.
St. Jerome, W. P., Outport, under Montreal, Q.
ST. JOHN, W. P., Port, N.B.
ST. JOHNS, W. P., Port, Q.
St. Joseph's Island, Preventive Station, under Sault Ste. Marie, O.
St. Leonards, W. P., Outport, under Woodstock, N.B.

St. Mary, W. P., Outport, under Stratford, O.
St. Mary's, W. P., Outport, under Lethbridge, Alberta.
St. Mary's River, W. P., Outport, under Canso, N.S.
St. Peters, W. P., Outport, under Arichat, N.S.
St. Peters, Outport, under Charlottetown, P.E.I.
St. Regis, Outport, under Montreal, Q.
ST. STEPHEN, W. P., Port, N.B.
ST. THOMAS, W. P., Port, O.
Sudbury, Outport, under Sault Ste. Marie, O.
SUMMERSIDE, W. P., Port, P.E.I.
Sussex, W. P., Outport, under St. John, N.B.
SUTTON, W. P. Port, Q.
SYDNEY, W. P., Port, N.S.
Tadousac, Preventive Station, under Quebec, Q.
Tatamagouche, W. P., Outport, under Pictou, N.S.
The Cape, Preventive Station, under Chatham, N.B.
THREE RIVERS, W. P., Port, Q.
Thorne's Cove, Outport, uuder Annapolis, N.S.
Thorold, W. P., Outport, under St. Catharines, O.
Tidnish, Outport, under Amherst, N.S.
Tignish, Outport, under Summerside, P.E.I.
Tilsonburg, W. P., Outport, under Simcoe, O.
Tiverton, Preventive Station, under Digby, N.S.
TORONTO, W. P., Port, O.
Tracadie, W. P., Outport, under Bathurst, N.B.
Tracadie, Preventive Station, nnder Charlottetown, P.E.I.
Trail Creek, Preventive Station, under New Westminster, B.C.
TRENTON, W. P., Port, O.
Trinity Bay, Preventive Station, under Quebec, Q.
Trout River, Outport, under Montreal, Q.
TRURO, W. P., Port, N.S.
Tusket, Preventive Station, under Yarmouth, N.S.
Tusket Wedge, W. P., Outport, under Yarmouth, N. S.
Upper Mills, Preventive Station, under St. Stephen, N.B.
Upper Sumas, Preventive Station, under New Westminster, B.C.
Valleyfield, W. P., Outport, under St. Johns, Q.
VANCOUVER, W. P., Port, B.C.
Vernon River, Preventive Station, under Charlottetown, P.E.I.

VICTORIA, W. P., Port, B.C.
Victoria Pier, Preventive Station, under Sydney, N.S.
Vogler's Cove, Preventive Station, under Lunenburg, N.S.
Wakopa, Preventive Station, under Winnipeg, Man.
Walkerton, W. P., Outport, under Guelph, O.
Walkerville, Outport, under Windsor, O.
Wallace, W. P., Outport, under Amherst, N.S.
WALLACEBURG, W. P., Port, O.
Walton, Outport, under Windsor, N.S.
Waterside, Preventive Station, Moncton, N.B.
Welland, Preventive Station, under St. Catharines, O.
Weller's Bay, W. P., Outport, under Picton, O.
Wellington, Outport, under Picton, O.
Wellington Square, Outport, under Hamilton, O.
West Arichat, Preventive Station, under Arichat, N.S.
West Bay, Preventive Station, under Parrsboro, N.S.
West Bay, Preventive Station, under Port Hawkesbury, N.S.
West Cape, Preventive Station, under Summerside, P.E.I.
West Isles, W. P., Outport, under St. Andrew's, N.B.
West Lynn, Preventive Station, under Winnipeg, Man.
Westmoreland Point, Preventive Station, under Sackville, N.B.
Westpoint, Preventive Station, under Picton, O.
Westport, Outport, under Digby, N.S.
WEYMOUTH, W. P., Port, N.S.
WHITBY, W. P., Port, O.
White Haven, Preventive Station, under Canso, N.S.
Whitehead, Preventive Station, under Canso, N.S.
Wiarton, W. P., Outport, under Stratford, O.
WINDSOR, W. P., Port, N.S.
WINDSOR, W.P., Port, O.
Wingham, W. P., Outport, under Goderich, O.
WINNIPEG, W. P., Port, Man.
Wolf Island, Preventive Station, under Kingston, O.
Wolfville, W. P., Outport, under Kentville, N.S.
Wood Harbour, Preventive Station, under Barrington, N.S.
Wood Mountain, Preventive Station, N.W.T.
WOODSTOCK, W. P., Port, O.
WOODSTOCK, W. P., Port, N.B.
YARMOUTH, W. P., Port, N.S.
York Factory, Outport, under Winnipeg, Man.
Young's Mills, Preventive Station, under Brockville, O.

VALUES OF FOREIGN COINS.

COUNTRY.	STANDARD.	MONETARY UNIT.	Value in Canadian Currency.
Argentine Republic	Gold and Silver.	Peso	$0·96,5
Austria - Hungary	Gold	Crown	·20,3
Belgium	Gold and Silver.	Franc	·19,3
Bolivia	Silver	Boliviano	·53,1
Brazil	Gold	Milreis	·54,6
Central American States— Costa Rica, Guatamala, Honduras, Nicaragua, Salvador	Silver.	Peso	·53,1
Chili	Gold and Silver.	Peso	·91.2
China	Silver	Tael :	
		Shanghai	·78,4
		Haikwan (Customs.)	·87,4
Colombia	Silver	Peso	·53,1
Cuba	Gold and Silver.	Peso	·92,6
Denmark	Gold	Crown	·26,8
Ecuador	Silver	Sucre	·53,1
Egypt	Gold	Pound (100 piastres).	4·94,3
Finland	Gold	Mark	·19,3
France	Gold and Silver.	Franc	·19,3
German Empire	Gold	Mark	·23,8
Greece	Gold and Silver.	Drachma	·19,3
Hayti	Gold and Silver.	Gourde	·96,5
India	Silver	Rupee	·25,2

Values of Foreign Coins.—Continued.

Country.	Standard.	Monetary Unit.	Value in Canadian Currency.
Italy	Gold and Silver.	Lira	·19,3
Japan	*Gold and Silver	Yen :	
		Gold	·99,7
		Silver	·57,3
Liberia	Gold	Dollar	1.00
Mexico	Silver	Dollar	·57,7
	Gold	Dollar	·98,3
Netherlands	Gold and Silver	Florin	·40,2
Newfoundland	Gold	Dollars	1 01,4
Norway	Gold	Crown	·26,8
Peru	Silver	Sol	·53,1
Portugal	Gold	Milreis	1·08
Russia	†Silver	Ruble :	
		Gold	·77,2
		Silver	·42,5
Spain	Gold and Silver.	Peseta	·19,3
Sweden	Gold	Crown	·26,8
Switzerland	Gold and Silver.	Franc	·19,3
Tripoli	Silver	Mahbub of 20 piastres	·47,9
Turkey	Gold	Piastre	·04,4
Venezuela	Gold and Silver.	Bolivar	·19,3

*Gold the nominal standard. Silver practically the standard.
†Silver the nominal standard. Paper the actual currency, the depreciation of which is measured by the gold standard.

STERLING TABLE AT 9½ OR PAR OF EXCHANGE.

POUND STG. $4.86⅔.

Pence	Cts.	£	$ c.	£	$ c.	£	$ c.
1	2	7	34 07	51	248 20	95	462 33
2	4	8	38 93	52	253 07	96	467 20
3	6	9	43 80	53	257 93	97	472 07
4	8	10	48 67	54	262 80	98	476 93
5	10	11	53 53	55	267 67	99	481 80
6	12	12	58 40	56	272 53	100	486 67
7	14	13	63 27	57	277 40	101	491 53
8	16	14	68 13	58	282 27	102	496 40
9	18	15	73 00	59	287 13	103	501 27
10	20	16	77 87	60	292 00	104	506 13
11	22	17	82 73	61	296 87	105	511 00
12	24⅓	18	87 60	62	301 73	106	515 87
		19	92 47	63	306 60	107	520 73
Shil's.		20	97 33	64	311 47	108	525 60
		21	102 20	65	316 33	109	530 47
1	24⅓	22	107 07	66	321 20	110	535 33
2	48⅔	23	111 93	67	326 07	111	540 20
3	73	24	116 80	68	330 93	112	545 07
4	97⅓	25	121 67	69	335 80	113	549 93
5	1 21⅔	26	126 53	70	340 67	114	554 80
6	1 46	27	131 40	71	345 53	115	559 67
7	1 70⅓	28	136 27	72	350 40	116	564 53
8	1 94⅔	29	141 13	73	355 27	117	569 40
9	2 19	30	146 00	74	360 13	118	574 27
10	2 43⅓	31	150 87	75	365 00	119	579 13
11	2 67⅔	32	155 73	76	369 87	120	584 00
12	2 92	33	160 60	77	374 73	121	588 87
13	3 16⅓	34	165 47	78	379 60	122	593 73
14	3 40⅔	35	170 33	79	384 47	123	598 60
15	3 65	36	175 20	80	389 33	124	603 47
16	3 89⅓	37	180 07	81	394 20	125	608 33
17	4 13⅔	38	184 93	82	399 07	126	613 20
18	4 38	39	189 80	83	403 93	127	618 07
19	4 62	40	194 67	84	408 80	128	622 93
20	4 86⅔	41	199 53	85	413 67	129	627 80
		42	204 40	86	418 53	130	632 67
£	$ c.	43	209 27	87	423 40	131	637 53
		44	214 13	88	428 27	132	642 40
1	4 87	45	219 00	89	433 13	133	647 27
2	9 73	46	223 87	90	438 00	134	652 13
3	14 60	47	228 73	91	442 87	135	657 00
4	19 47	48	233 60	92	447 73	136	661 87
5	24 33	49	238 47	93	452 60	137	666 73
6	29 20	50	243 33	94	457 47	138	671 60

STERLING TABLE AT 9½ OR PAR OF EXCHANGE—*Continued.*

£	$ c.	£	$ c.	£	$ c.	£	$ c.
139	676 47	182	885 73	224	1090 13	266	1294 53
140	681 33	183	890 60	225	1095 00	267	1299 40
141	686 20	184	895 47	226	1099 87	268	1304 27
142	691 07	185	900 33	227	1104 73	269	1309 13
143	695 93	186	905 20	228	1109 60	270	1314 00
144	700 80	187	910 07	229	1114 47	271	1318 87
145	705 67	188	914 93	230	1119 33	272	1323 73
146	710 53	189	919 80	231	1124 20	273	1328 60
147	715 40	190	924 67	232	1129 07	274	1333 47
148	720 27	191	929 53	233	1133 93	275	1338 33
149	725 13	192	934 40	234	1138 80	276	1343 20
150	730 00	193	939 27	235	1143 67	277	1348 07
151	734 87	194	944 13	236	1148 53	278	1352 93
152	739 73	195	949 00	237	1153 40	279	1357 80
153	744 60	196	953 87	238	1158 27	280	1362 67
154	749 47	197	958 73	239	1163 13	281	1367 53
155	754 33	198	963 60	240	1168 00	282	1372 40
156	759 20	199	968 47	241	1172 87	283	1377 27
157	764 07	200	973 33	242	1177 73	284	1382 13
158	768 93	201	978 20	243	1182 60	285	1387 00
159	773 80	202	983 07	244	1187 47	286	1391 87
160	778 67	203	987 93	245	1192 33	287	1396 73
161	783 53	204	992 80	246	1197 20	288	1401 60
162	788 40	205	997 67	247	1202 07	289	1406 47
163	793 27	206	1002 53	248	1206 93	290	1411 33
164	798 13	207	1007 40	249	1211 80	291	1416 20
165	803 00	208	1012 27	250	1216 67	292	1421 07
166	807 87	209	1017 13	251	1221 53	293	1425 93
167	812 73	210	1022 00	252	1226 40	294	1430 80
168	817 60	211	1026 87	253	1231 27	295	1435 67
169	822 47	212	1031 73	254	1236 13	296	1440 53
170	827 33	213	1036 60	255	1241 00	297	1445 40
171	832 20	214	1041 47	256	1245 87	298	1450 27
172	837 07	215	1046 33	257	1250 73	299	1455 13
173	841 93	216	1051 20	258	1255 60	300	1460 00
174	846 80	217	1056 07	259	1260 47	400	1946 67
175	851 67	218	1060 93	260	1265 33	500	2433 33
176	856 53	219	1065 80	261	1270 20	600	2920 00
177	861 40	220	1070 67	262	1275 07	700	3406 67
178	866 27	221	1075 53	263	1279 93	800	3893 33
179	871 13	222	1080 40	264	1284 80	900	4380 00
180	876 00	223	1085 27	265	1289 67	1000	4866 67
181	880 87	.....	.....	.....	.....	.....	.....

TABLE of Belgian, French and Swiss Francs, Spanish Pesetas, Grecian Drachmas, and Italian Livres.

Customs value, each, 19.3 cents.

Francs, etc.	Dollars and Cents.	Francs, etc.	Dollars and Cents.	Francs, etc.	Dollars and Cents.	Francs, etc.	Dollars and Cents.
1	0 19	31	5 98	61	11 77	91	17 56
2	0 39	32	6 18	62	11 97	92	17 76
3	0 58	33	6 37	63	12 16	93	17 95
4	0 77	34	6 56	64	12 35	94	18 14
5	0 97	35	6 76	65	12 55	95	18 34
6	1 16	36	6 95	66	12 74	96	18 53
7	1 35	37	7 14	67	12 93	97	18 72
8	1 54	38	7 33	68	13 12	98	18 91
9	1 74	39	7 53	69	13 32	99	19 11
10	1 93	40	7 7[illegible]	70	13 51	100	19 30
11	2 12	41	7 [illegible]	71	13 70	150	28 95
12	2 32	42	8 11	72	13 90	200	38 60
13	2 51	43	8 30	73	14 09	300	57 90
14	2 70	44	8 49	74	14 28	400	77 20
15	2 90	45	8 69	75	14 48	500	96 50
16	3 09	46	8 88	76	14 67	600	115 80
17	3 28	47	9 07	77	14 86	700	135 10
18	3 47	48	9 26	78	15 05	800	154 40
19	3 67	49	9 46	79	15 25	900	173 70
20	3 86	50	9 65	80	15 44	1000	193 00
21	4 05	51	9 84	81	15 63	2000	386 00
22	4 25	52	10 04	82	15 83	2500	482 50
23	4 44	53	10 23	83	16 02	3000	579 00
24	4 63	54	10 42	84	16 21	4000	772 00
25	4 83	55	10 62	85	16 41	5000	965 00
26	5 02	56	10 81	86	16 60	6000	1158 00
27	5 21	57	11 00	87	16 79	7000	1351 00
28	5 40	58	11 19	88	16 98	8000	1544 00
29	5 60	59	11 39	89	17 18	9000	1737 00
30	5 79	60	11 58	90	17 37	10000	1930 00

TABLE of Marks of German Empire. Customs value, Mark 23.8 cents.

Marks.	Dollars and Cents.	Marks.	Dollars and Cents.	Marks.	Dollars and Cents.	Marks.	Dollars and Cents.
1	0 24	31	7 38	61	14 52	91	21 66
2	0 48	32	7 62	62	14 76	92	21 90
3	0 71	33	7 85	63	14 99	93	22 13
4	0 95	34	8 09	64	15 23	94	22 37
5	1 19	35	8 33	65	15 47	95	22 61
6	1 43	36	8 57	66	15 71	96	22 85
7	1 67	37	8 81	67	15 95	97	23 09
8	1 90	38	9 04	68	16 18	98	23 32
9	2 14	39	9 28	69	16 42	99	23 56
10	2 38	40	9 52	70	16 66	100	23 80
11	2 62	41	9 76	71	16 90	150	35 70
12	2 86	42	10 00	72	17 14	200	47 60
13	3 09	43	10 23	73	17 37	300	71 40
14	3 33	44	10 47	74	17 61	400	95 20
15	3 57	45	10 71	75	17 85	500	119 00
16	3 81	46	10 95	76	18 09	600	142 80
17	4 05	47	11 19	77	18 33	700	166 60
18	4 28	48	11 42	78	18 56	800	190 40
19	4 52	49	11 66	79	18 80	900	214 20
20	4 76	50	11 90	80	19 04	1000	238 00
21	5 00	51	12 14	81	19 28	1500	357 00
22	5 24	52	12 38	82	19 52	2000	476 00
23	5 47	53	12 61	83	19 75	3000	714 00
24	5 71	54	12 85	84	19 99	4000	952 00
25	5 95	55	13 09	85	20 23	5000	1190 00
26	6 19	56	13 33	86	20 47	6000	1428 00
27	6 43	57	13 57	87	20 71	7000	1666 00
28	6 66	58	13 80	88	20 94	8000	1904 00
29	6 90	59	14 04	89	21 18	9000	2142 00
30	7 14	60	14 28	90	21 42	10000	2380 00

TABLE OF FLORINS OF AUSTRIA.

CUSTOMS VALUE 34·1 CENTS.

Florins.	Dollars and Cents.	Florins.	Dollars and Cents.	Florins.	Dollars and Cents.	Florins.	Dollars and Cents.
1	0 34	31	10 57	61	20 80	91	31 03
2	0 68	32	10 91	62	21 14	92	31 37
3	1 02	33	11 25	63	21 48	93	31 71
4	1 36	34	11 59	64	21 82	94	32 05
5	1 71	35	11 94	65	22 17	95	32 40
6	2 05	36	12 28	66	22 51	96	32 74
7	2 39	37	12 62	67	22 85	97	33 08
8	2 73	38	12 96	68	23 19	98	33 42
9	3 07	39	13 30	69	23 53	99	33 76
10	3 41	40	13 64	70	23 87	100	34 10
11	3 75	41	13 98	71	24 21	150	51 15
12	4 09	42	14 32	72	24 55	200	68 20
13	4 43	43	14 66	73	24 89	300	102 30
14	4 77	44	15 00	74	25 23	400	136 40
15	5 12	45	15 35	75	25 58	500	170 50
16	5 46	46	15 69	76	25 92	600	204 60
17	5 80	47	16 03	77	26 26	700	238 70
18	6 14	48	16 37	78	26 60	800	272 80
19	6 48	49	16 71	79	26 94	900	306 90
20	6 82	50	17 05	80	27 28	1000	341 00
21	7 16	51	17 39	81	27 62	1500	511 50
22	7 50	52	17 73	82	27 96	2000	682 00
23	7 84	53	18 07	83	28 30	3000	1023 00
24	8 18	54	18 41	84	28 64	4000	1364 00
25	8 53	55	18 76	85	28 99	5000	1705 00
26	8 87	56	19 10	86	29 33	6000	2046 00
27	9 21	57	19 44	87	29 67	7000	2387 00
28	9 55	58	19 78	88	30 01	8000	2728 00
29	9 89	59	20 12	89	30 35	9000	3069 00
30	10 23	60	20 46	90	30 69	10000	3410 00

TABLE OF FLORINS OF THE NETHERLANDS. CUSTOMS VALUE, 40.2 CENTS.

Florins.	Dollars and Cents.	Florins.	Dollars and Cents.	Florins.	Dollars and Cents.	Florins.	Dollars and Cents.
1	0 40	31	12 46	61	24 52	91	36 58
2	0 80	32	12 86	62	24 92	92	36 98
3	1 21	33	13 27	63	25 33	93	37 39
4	1 61	34	13 67	64	25 73	94	37 79
5	2 01	35	14 07	65	26 13	95	38 19
6	2 41	36	14 47	66	26 53	96	38 59
7	2 81	37	14 87	67	26 93	97	38 99
8	3 22	38	15 28	68	27 34	98	39 40
9	3 62	39	15 68	69	27 74	99	39 80
10	4 02	40	16 08	70	28 14	100	40 20
11	4 42	41	16 48	71	28 54	150	60 30
12	4 82	42	16 88	72	28 94	200	80 40
13	5 23	43	17 29	73	29 35	300	120 60
14	5 63	44	17 69	74	29 75	400	160 80
15	6 03	45	18 09	75	30 15	500	201 00
16	6 43	46	18 49	76	30 55	600	241 20
17	6 83	47	18 89	77	30 95	700	281 40
18	7 24	48	19 30	78	31 36	800	321 60
19	7 64	49	19 70	79	31 76	900	361 80
20	8 04	50	20 10	80	32 16	1000	402 00
21	8 44	51	20 50	81	32 56	1500	603 00
22	8 84	52	20 90	82	32 96	2000	804 00
23	9 25	53	21 31	83	33 37	3000	1206 00
24	9 65	54	21 71	84	33 77	4000	1608 00
25	10 05	55	22 11	85	34 17	5000	2010 00
26	10 45	56	22 51	86	34 57	6000	2412 00
27	10 85	57	22 91	87	34 97	7000	2814 00
28	11 26	58	23 32	88	35 38	8000	3216 00
29	11 66	59	23 72	89	35 78	9000	3618 00
30	12 06	60	24 12	90	36 18	10000	4020 00

TABLE OF FRENCH KILOGRAMMES,

CONVERTED INTO POUNDS, AVOIRDUPOIS. 1.000 GRAMMES 1 KILO. ; KILOGRAMME=2·204621 LBS.

Kilos.	Lbs. and Decimals.	Kilos.	Lbs. and Decimals.	Kilos.	Lbs. and Decimals.	Kilos.	Lbs. and Decimals.
1	2·2046	31	68·34	61	134·48	91	200·62
2	4·41	32	70·55	62	136·69	92	202·82
3	6·61	33	72·75	63	138·89	93	205·03
4	8.82	34	74·96	64	141·09	94	207·23
5	11·02	35	77·16	65	143·30	95	209.48
6	13·23	36	79.37	66	145·50	96	211·64
7	15·43	37	81·57	67	147·71	97	213·85
8	17·64	38	83·78	68	149·91	98	216·05
9	19·84	39	85·98	69	152·12	99	218·26
10	22·05	40	88·18	70	154·32	100	220·46
11	24·25	41	90·39	71	156·53	110	242·51
12	26·46	42	92·59	72	158·73	120	264·55
13	28·66	43	94·80	73	160·94	130	286·60
14	30·86	44	97·00	74	163·14	140	308·65
15	33·07	45	99·21	75	165·35	150	330·69
16	35·27	46	101·41	76	167·55	160	352·74
17	37·48	47	103·62	77	169·75	170	374·79
18	39·68	48	105·82	78	171·96	180	396·83
19	41 89	49	108·03	79	174·16	190	418·88
20	44·09	50	110.23	80	176·37	200	440·92
21	46·30	51	112·43	81	178 57	250	551·16
22	48·50	52	114·64	82	180·78	300	661.39
23	50.71	53	116·84	83	182·98	350	771·62
24	52·91	54	119·05	84	185·19	400	881·85
25	55·12	55	121·25	85	187·39	500	1,102·31
26	57·32	56	123·46	86	189·60	600	1.322·77
27	59·52	57	125·66	87	191·80	700	1.543·23
28	61·73	58	127·87	88	194·00	800	1 763·70
29	63·93	59	130·07	89	196.21	900	1,984·16
30	66·14	60	132.28	90	198·41	1,000	2,204·62

RELATIVE MEASUREMENTS OF THE FRENCH METRES AND ENGLISH YARDS.

Metre = 39·382 inches.

Metres.	Yards.	Inches.	Metres.	Yards.	Inches.	Metres.	Yards.	Inches.	Metres.	Yards.	Inches.
1	1	3	31	33	33	61	66	26	91	99	20
2	2	7	32	35	0	62	67	30	92	100	23
3	3	10	33	36	4	63	68	33	93	101	27
4	4	14	34	37	7	64	70	0	94	102	30
5	5	17	35	38	10	65	71	4	95	103	33
6	6	20	36	39	14	66	72	7	96	105	1
7	7	24	37	40	17	67	73	11	97	106	4
8	8	27	38	41	21	68	74	14	98	107	7
9	9	30	39	42	24	69	75	17	99	108	11
10	10	34	40	43	27	70	76	21	100	109	14
11	12	1	41	44	31	71	77	24	110	120	12
12	13	5	42	45	34	72	78	28	120	131	10
13	14	8	43	47	1	73	79	31	130	142	8
14	15	11	44	48	5	74	80	34	140	153	5
15	16	15	45	49	8	75	82	2	150	164	3
16	17	18	46	50	12	76	83	5	200	218	28
17	18	21	47	51	15	77	84	8	250	273	18
18	19	25	48	52	18	78	85	12	300	328	7
19	20	28	49	53	22	79	86	15	350	382	32
20	21	32	50	54	25	80	87	19	400	437	21
21	22	35	51	55	28	81	88	22	450	492	10
22	24	2	52	56	32	82	89	25	500	546	35
23	25	6	53	57	35	83	90	29	600	656	13
24	26	9	54	59	3	84	91	32	700	765	27
25	27	13	55	60	6	85	92	35	800	875	6
26	28	16	56	61	9	86	94	3	900	984	20
27	29	19	57	62	13	87	95	6	1,000	1,093	34
28	30	23	58	63	16	88	96	10	1,250	1,367	16
29	31	26	59	64	20	89	97	13	1,500	1,640	33
30	32	29	60	65	23	90	98	16	2,000	2,187	32

WEIGHTS AND MEASURES.

By section 14 of "**An Act respecting Weights and Measures,**" (49 Victoria, Chapter 104) it is stated as follows :—

One-sixteenth part of the Dominion standard pound shall be an ounce, and one-sixteenth part of such ounce shall be a dram, and one-seven-thousandth part of the Dominion standard pound shall be a grain :

One hundred standard pounds shall be a cental or hundred-weight, and twenty centals or two thousand pounds shall be a ton :

Four hundred and eighty grains shall be an ounce troy :

All the foregoing weights, except the ounce troy, shall be deemed to be avoirdupois weights.

In section 16 of the said Act, the weight equivalent to a bushel of any of the undermentioned articles, is stated as follows :—

Wheat, sixty pounds ;
Indian corn, fifty-six pounds ;
Rye, fifty-six pounds ;
Peas, sixty pounds ;
Barley, forty-eight pounds ;
Malt, thirty-six pounds ;
Oats, thirty-four pounds ;
Beans, sixty pounds ;
Clover seed, sixty pounds ;
Timothy seed, forty-eight pounds ;
Buckwheat, forty-eight pounds ;
Flax seed, fifty pounds ;
Hemp seed, forty-four pounds ;
Blue grass seed, fourteen pounds ;
Castor beans, forty pounds ;
Potatoes, turnips, carrots, parsnips, beets and onions, sixty pounds.

TABLES of the Values of the principal denominations of **Measures and Weights** of the **Metric System**, expressed in terms of the **Standard and Weights** of **Canada.**

1.—MEASURES OF LENGTH.

Metric Denominations and Values.		Equivalents expressed in terms of the Standard of Canada.		
—	Metres.	In Standard yards and decimal parts of a yard.	In feet and decimal parts of a foot.	In links and decimal parts of a link.
Miriametre	10000	10939·444444	32818·333333	49724·74747
Kilometre	1000	1093·944444	3281·833333	4972·47475
Hectometre....	100	109·394444	328·183333	497·24747
Decametre	10	10·939444	32·818333	49·72475
Metre	1	1·093944	3·281833	4·97247
Decimetre	$\frac{1}{10}$	·109394	·328183	·49725
Centimetre	$\frac{1}{100}$	·010939	·032818	·04972
Millimetre	$\frac{1}{1000}$	·001094	·003282	·00497

2.—MEASURES OF SURFACE.

Metric Denominations and Values.		Equivalents expressed in terms of the Standard of Canada.	
	Square Metres.	In square yards and decimal parts of a square yard.	In sq. links and decimal parts of a square link.
Hectare..... 100 ares	10000	11967·1444	247255·0511
Decare..... 10 do.	1000	1196·7144	24725·5051
Are ..... 1 do	100	119·6714	2472·5505
Centiare .... $\frac{1}{100}$ do.	1	1·1967	24·7255

3.—WEIGHTS.

Metric Denomination and Values.		Equivalents expressed in the terms of the Standard of Canada.	
	Grams.	In pounds Avoirdupois und decimal parts of a pound.	In grains and decimal parts of a grain Troy.
Millier	1000000	2204·62125	
Quintal	100000	220·46212	
Myriagramme	10000	22·046212	
Kilogramme	1000	2·204621	
Hectogromme	100	·220462	
Decagramme	10	·022046	
Gramme	1	·002204	15·4323487
Decigramme	$\frac{1}{10}$	·0002204	1·5432349
Centigramme	$\frac{1}{100}$	·0000220	·1543235
Milligramme	$\frac{1}{1000}$	·0000022	·0154323

4.—MEASURES OF CAPACITY.

Metric Denominations and Values.			Equivalents expressed in terms of the Standard of Canada.	
—	Cubic Metres.	Litres.	In Imperial gallons and decimal parts of an Imperial gallon.	—
Kilolitre	1	1000	220·2443	
Hectolitre	$\frac{1}{10}$	100	22·0244	
Decalitre	$\frac{1}{100}$	10	2·2024	
Litre	$\frac{1}{1000}$	1	·2202	
Decilitre	$\frac{1}{10000}$	$\frac{1}{10}$	·0220	
Centilitre	$\frac{1}{100000}$	$\frac{1}{100}$	·0022	

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RESUMÉ OF THE

Commercial Laws of the Province of Ontario.

The Letters R. S. O. stand for Revised Statutes of Ontario.
" " R S. C. " " Revised Statutes of Canada.

ACTIONS.

Actions are brought according to the amount involved and nature of matters in dispute in the High Court of Justice, the Exchequer Court, County Court or the Division Court.

HIGH COURT.

The High Court of Justice is composed of three divisions, the Queen's Bench, Common Pleas and Chancery Division, the jurisdiction and the practice being the same in each, and the jurisdiction being practically unlimited.

THE EXCHEQUER COURT.

The Exchequer Court has jurisdiction in all cases in which it is sought to enforce any law of Canada relating to the revenue and generally speaking, in all suits of a civil nature in which the Crown in the interests of the Dominion is concerned. It is frequently resorted to in copyright and patent cases, as the judgment of the Exchequer Court is binding in all parts of the Dominion. The sittings of the Court are fixed in any part of the Province whenever a case is ripe for trial. There is an appeal from the decisions of the Exchequer Court to the Supreme Court of Canada.

COUNTY COURT.

There is a County Court in each County or union of counties, which is a Court of Record, and speaking generally, has jurisdiction—

1. In all personal actions where the amount claimed does not exceed the sum of $200.00.

2. In all cases relating to debt, covenant and contract to $400.00 where the amount is liquidated or ascertained by the act of the parties or by the signature of the defendant.

This Court has no jurisdiction in regard to titles to land and certain personal actions such as slander, etc. See R.S.O. 1887 Cap 47.

DIVISION COURT.

There are several Division Court in each County, each of which sits at short intervals.

JURISDICTION.

1. All personal actions where the amount claimed does not exceed the sum of $60.00.

2. All claims and demands of debt, account or breach of contract or covenant or money demand whether payable in money or otherwise where the amount of balance claimed does not exceed $100.00.

3. All claims for the recovery of a debt or money demand the amount or balance of which does not exceed $200.00 and the amount or original amount of the claim is ascertained by the signature of the defendant or of the person whom, as executor or administrator, the defendant represents. R.S.O. 1887 Cap. 51. There is no jurisdiction where the title to lands and certain actions of tort are involved.

APPEALS.

There is an appeal to the Court of Appeal for Ontario in Division Court Cases where the amount at stake exceeds $100.00 also in all County Court and Superior Court cases. Where however the amount involved is under $500.00 leave to appeal has usually to be obtained. There is an appeal from the Court of Appeal for Ontario to the Supreme Court of Canada.

ALIENS.

Aliens may take, hold, and dispose of, real and personal property as freely as natural born subjects. Naturalization is easily obtained.

ARREST AND IMPRISONMENT FOR DEBT.

Imprisonment for debt is not allowed in Ontario, but in case a creditor by affidavit of himself or other person shows to the satisfaction of a judge that he has a cause of action to the amount of $100.00 and upwards, and that there is reasonable and probable cause to believe that the debtor is, unless forthwith apprehended, about to quit Ontario with intent to defraud his creditors, the judge may grant an order for the arrest of the debtor who thereupon may be arrested and confined in close custody till he puts in special bail for such sum as shall be named by the judge in an order. See R.S.O. Cap. 67, also Ontario Judicature Act, Rule 1045 et seq. Under the criminal code everyone is guilty of an indictable offence and liable to a fine of $800.00 and to one year's imprisonment who :—

(a) With intent to defraud his creditors or any of them

(1) Makes or causes to be made any gift, conveyance, assignment, sale, transfer or delivery of his property.

(2) Removes, conceals or disposes of any of his property; or

(b) With the intention that anyone shall so defraud his creditors or any one of them receives any such property.

Also everyone is guilty of an indictable offence and liable to ten years imprisonment, who, with intention to defraud his creditors or any of th[illegible], de[illegible], alters, mutilates or falsifies any of his bo[illegible]rs, w[illegible]gs or securities or makes or is priv[illegible] of [illegible] false or fraudulent entry in any [illegible] or other document. See Criminal Cod[illegible] 2, Sec. 368 and 369.

Promoter[illegible] rector[illegible] or Managers [illegible]f Public Companies or Bodies Corporate who make, publish or circulate or concur in the making or publishing of any prospectus, statement or account which they kn[illegible]w to be false in any material part with the intent to indu[illegible] persons to become shareholders or to deceive the me[illegible]bers or shareholders,

are guilty of an indictable offence and liable to seven years imprisonment. See Criminal Code of Canade 1892, Sec. 364 and 365.

The Criminal Code also contains stringent provisions for the punishment of clerks or servants who, with intent to defraud, destroy, alter or falsify books, documents or valuable securities belonging to their employers.

There are also numerous sections providing for the punishment of persons for such offences as the concealing of deeds or incumbrances, the false registration of titles to lands, fraudulent sales and hypothecations, the giving of false warehouse receipts, the wilfully parting by warehousemen with goods or property covered by warehouse receipts and other matters having special relation to trade and commerce.

ASSIGNMENTS.

There is no Insolvency law in force in the Dominion of Canada and no means is provided by law by which a debtor can be compelled to execute an assignment for the benefit of creditors. A debtor may however make a voluntary assignment, such assignment must provide for the paying rateably and proportionately and without preference or priority of all creditors of the debtor their just debts.

Assignments for the benefit of creditors are made—

(1.) To the Sheriff of the County in which the debtor resides or carries on business.

(2.) Or with the consent of a majority of the creditors having claims of $100.00 and upwards to a person resident in Ontario other than the Sheriff.

In case an assignment is made to a person other than the Sheriff and without the proscribed consent of creditors, such assignment shall be void as against a subsequent assignment made in conformity with the Act.

An assignment for the general benefit of creditors takes precedence of all judgments and of all executions not completely executed by payment. "The Act respecting assignments and preference by insolvent persons" R.S.O. Cap. 124 makes full provision in regard to proof of creditors claims, meetings of creditors, valuing of securities &c.

At any meeting of creditors all questions discussed at

the meeting shall be decided by a majority of votes of the creditors present in person or by proxy authorized in writing, and the votes of creditors shall be calculated as follows:—For every claim of or over $100.00 and not exceeding $200.00 one vote; for every claim of or over $200.00 and not exceeding $500.00, two votes; for every claim of or over $500.00 and not exceeding $1000.00, three votes; for every additional $1000.00 or fraction thereof, one vote. Every creditor in his proof of claim shall state whether he holds any security for his claim or any part thereof and if such security is on the estate of the debtor or on the estate of a third party for whom such debtor is only secondarily liable he shall value the same in the manner mentioned in the Act.

Claims must be proved by affidavit and vouchers must be furnished. A creditor holding a claim not accrued may prove and vote.

Interest is to be deducted in fixing the amount of such a claim. The law of set off applies to claims against the estate. Employees are paid three months wages in priority to other claims. A landlord has a preferential lien for one year's rent prior to the date of assignment.

AFFIDAVITS.

Affidavits must be drawn up in the first person, stating the name of the deponent at the commencement in full and his description and true place of abode, and shall be signed by him. The jurat may be in the following form "Sworn "before me at the in the County of on the day "of A D."

Where affidavits are made out of the Province of Ontario, among others, they may be sworn before a Notary Public certified under his hand and official seal; the Mayor or Chief Magistrate of any City, borough, or town corporate in Great Britain or Ireland, or in any Colony of her Majesty, or in any foreign country, and certified under the common seal of such city, borough or town corporate; or if made in Province of Quebec before the Judge or Prothonotary of the Superior Court, or Clerk of the Circuit Court; or before any Consul, vice-consul, or consular agent of her Majesty exercising his functions in any foreign place; or

before a Commissioner authorized by the laws of Ontario to take affidavits in and for any of the Courts of Record of the Province.

Voluntary and extra judicial oaths are forbidden by statute, but in matters of a voluntary or extra judicial nature, statutory declarations may be made. Such declarations may be drawn in much the same form as an affidavit, with the exception that the words "Do solemnly declare" should be substituted for "Make oath and say." At the end of such declaration the following clause should be inserted "And I make this solemn declaration conscientiously "believing it to be true and knowing that it is of the same "force and effect as if made under oath and by virtue of "the 'The Canada Evidence Act 1893.' "

If a person called as a witness or required or desiring to make an affidavit or deposition in a proceeding respecting which an oath is required refuses or is unwilling from alleged conscientious motives to be sworn, the court or judge or other presiding officer or person qualified to take affidavits or depositions may permit such person instead of being sworn to make his or her solemn affirmation or declaration in the words following: "I, A.B. do solemnly, " sincerely and truly affirm and declare that the taking of " an oath is according to my religious belief unlawful, and " I do also solemnly, sincerely and truly affirm and " declare etc."

AGENTS FOR SALE OF GOODS.

R.S.O. Cap. 128 enacts as follows inter alia

Any Agent entrusted with the possession of goods or of the documents of title thereto shall be deemed the owner thereof for the following purposes, that is to say

1. To make a sale or contract as in Section 5 mentioned: Sec. 5 "Any person may contract for the purchase of goods "with any agent entrusted with the possession thereof, or "to whom the same may be consigned, and may receive "and pay for the same to such agent; and such contract "and payment shall be binding upon the owner of the goods "notwithstanding the purchaser has notice that he is con-"tracting only with an agent."

2. To entitle the consignee of goods consigned by such

agent to a lien thereon for any money or negotiable security advanced or given by him to or for the use of such agent, or received by the agent for the use of the consignee in like manner as if such agent were the true owner of the goods.

3. To give validity to any contract or agreement by way of pledge, lien or security bona fide made with such agent as well for an original loan, advance or payment made upon the security of the goods or documents as for any further or continuing advance in respect thereof.

4. To make such contract binding upon the owner of the goods, and on all other persons interested therein notwithstanding the person claiming such pledge or lien had notice that he was contracting only with an agent.

Section 2.

Every agent in possession of any goods or documents of title as aforesaid shall, for the purposes of the Act be taken to have been entrusted therewith by the owner, unless the contrary is shown.

Section 3.

No antecedent debt owing from any agent entrusted as aforesaid, shall authorize any lien or pledge in respect of such debt, nor shall it authorize such agent to deviate from any express orders or authority received from his principal.

Section 8.

It will be observed from the above that the authority of agents under the Act is very extensive. The Act also contains other provisions further defining the powers of agents and the rights of owners of the goods.

By the Criminal Code, Section 363, it is provided "Everyone is guilty of an indictable offence and liable for "seven years imprisonment who being a trustee of any "property for the use or benefit either in whole or in part "of some other person or for any public or charitable pur-"pose with intent to defraud and in violation of his trust "converts anything of which he is trustee to any use not "authorized by the trust."

See also Sections 308, 309 and 310.

ATTACHMENTS.

Attachments may issue in the case of absconding debtors who leave Ontario with intent to defraud their

creditors and who are possessed to their own use and benefit of real or personal property, credits or effects not exempt by law from seizure. The full practice is set out in R.S.O. Cap. 66: also see Ontario Judicature Act, Rule 1089 et seq.

All creditors who place attachments in the Sheriff's hands within six months from the date of the first writ share pari passu with the attaching creditor.

In the Division Court, all creditors of the same class with the plaintiff share pari passu, if within one month after the issue of the first attachment they give notice of their claims to the Clerk of the Division Court out of which the first attachment issued, or in which it is made returnable.

BILLS OF EXCHANGE AND PROMISSORY NOTES.

Demand notes and bills are payable without days of grace. On sight and time notes and bills three days' grace are allowed. If the third day is a Sunday or other legal holiday, the note or bill is payable on the next juridicial day.

The legal holidays are Sunday, New Year's Day, Good Friday, Easter Monday, Christmas Day, the birthday (or the day fixed for the celebration of the birthday) of the reigning sovereign, Dominion Day (1st July) or if that day be a Sunday (the 2nd July); any day appointed by proclamation for a public holiday, Labour Day, or for a general fast or a general thanksgiving throughout Canada, and the day next following New Year's Day and Christmas Day when those days respectively fall on Sunday.

The acceptance of a bill must be written on the bill and be signed by the drawee. The mere signature of the drawee without additional words is sufficient.

(53 Vic. Statutes of Canada for 1890.)

Interest does not commence to run until after maturity, unless bill or note is expressed to be paid with interest. If the note provides for payment of interest from its date at a rate exceeding legal rate (6 per cent.) "until paid," such words are not sufficient to entitle the holder to

interest beyond legal rate after maturity of note. In order to entitle a holder to interest at the rate stipulated, far more express words would have to be inserted, as the law presumes payment at maturity.

CHATTEL MORTGAGES AND BILLS OF SALE.

All mortgages or conveyances of personal property are void as against creditors and subsequent purchasers or mortgagees in good faith for valuable consideration, if not accompanied by an immediate delivery and followed by an actual and continued change of possession of the goods mortgaged or sold, unless registered in the office of the Clerk of the County Court within five days from the execution thereof together with an affidavit of such execution by a subscribing witness, and an affidavit of the mortgagee or purchaser or his agent, as to the bona fides of the mortgage or bill of sale. Within thirty days next preceding the term of one year from the filing of the mortgage a statement exhibiting the mortgagee's interest in the property and showing the amount still due for principal and interest and all payments on account thereof and an affidavit of the mortgagee that such statement is true and that the mortgage has not been kept on foot for any fraudulent purpose, must be filed in the Clerk's office or the mortgage will be void as against creditors and subsequent purchasers or mortgagees in good faith. A similar statement is thereafter to be filed yearly. An agent may be authorized generally to take and renew all or any mortgages.

It has been held by the Judicial Committee of the Privy Council that warehouse receipts taken by a Bank pursuant to the provisions of the Banking Act, Statute of Canada 1890 Cap. 31 need not be registered. It would therefore be advisable in taking a chattel mortgage to make specific enquiries of the mortgagor as to the existence of warehouse receipts or conditional sale notes. In the event of false answers being given to such enquiries, the mortgagor would bring himself within the provisions of the Criminal Code Section 373.

COMMISSIONS TO TAKE EVIDENCE.

In case the plaintiff or defendant in any action in the High Court, County Court or Division Court, is desirous of having at the trial thereof the testimony of any aged or infirm person resident within Ontario or of any person who is about to withdraw therefrom or who is residing without the limits thereof, the court within which the action is pending, or a Judge thereof may upon the motion of such plaintiff or defendant and upon hearing the parties order the issue of a commission or commissions under the seal of the court in which the action is pending to a commissioner or commissioners to take the examination of such person or such persons respectively. The examination of witness under a commission is to be taken either orally or upon written interrogatories or partly in one way or partly in the other as a court or judge may direct. The commission contains full instructions to the commissioners how to act in the execution of the commission.

In case any court or tribunal of competent jurisdiction in a foreign country has duly authorized by commission order or other process the obtaining the testimony in or in relation to any action, suit or proceeding pending in or before such foreign Court or tribunal of any witnesses out of the jurisdiction thereof and within the jurisdiction of the court or Judge applied to, such court or Judge may order the examination before the person appointed and in a manner and form directed by the commission, order or other process of such witness accordingly; and may by the same order or a subsequent order command the attendance of any persons named therein for the purpose of being examined or the production of any writings or documents mentioned in the order. Such order may be enforced and any disobedience thereof punished in like manner as in case of an order made by the same court or Judge in a cause depending in such court or before such Judge.

R. S. O. Cap. 61 Section 47.

CONDITIONAL SALES.

Receipt notes, hire receipts, etc. in the case of manufactured goods or chattels, where the possession of the chattel passes without the ownership being acquired by

bailee until payment of purchase money or some stipulated part thereof are only valid as against subsequent purchasers or mortgagees without notice when name and address of manufacturer, bailor or vendor are plainly attached.

51 Vic. Chapter 19, Section 1, Ont.

The above does not apply to household furniture, but pianos, organs or other musical instruments are not included in the term of "household furniture." It also does not apply where a copy of receipt note or hire receipt is filed with the clerk of the County Court within ten days from its execution.

A manufacturer, bailor or vendor is to leave a copy of the receipt note or hire receipt with the bailee at the time of its execution or within twenty days thereafter.

In an agreement for the sale of merchandise to a trader for the purpose of re-sale in the course of business in which possession passes to the trader but not the absolute ownership until the consideration is satisfied any such provision as to ownership is void as against creditors or purchasers unless the agreement is in writing and such writing is filed within five days after the delivery of the goods. Such an agreement though signed and filed does not affect purchases from the trader in the usual course of his business.

55 Vic. Cap. 26, Section 5 Ont.

The above Act 55 Victoria Cap. 26 is not intended to affect the case of manufactured goods or chattels provided for by the Act respecting conditional sales of chattels.

51 Vic. Cap. 19.

See also Chattel Mortgages and Bills of sale.

A manufacturer, bailor or vendor of chattels under the Act cannot be defeated in his right to property within the meaning of the Act by the bailee or vendee annexing a chattel to realty so as in all other respects to make the chattel part of the realty. If the intention has been shown to treat an article as a chattel, a bailee cannot by annexing such chattel alter its character. Generally speaking, a sale of fixtures is a sale of chattels, even fixtures such as a vendor must have known must become part of the building retain their chattel character in favor of vendor who retained right of property in the fixtures.

See also Chattel Mortgages and Bills of sale.

DESCENT.

The real and personal property of a deceased person devolves on his death upon and becomes vested in his legal personal representatives subject to the payment of his debts. In case Probate or Letters of Administration are not issued within one year from the death of such person, or in case the property be not sold by the executors or a caution registered by the executors or administrators, the estate of a deceased person shall at the expiration of a year from date of death become vested in devisees or heirs without conveyance.

The real and personal estate of a married woman dying intestate is divided in the same proportion between her husband and children as the property of a husband dying intestate is distributed between his wife and children, namely, one-third to husband or wife and the remainder to be divided equally among the children (the descendants of any deceased child to take the share of such child). In case there are no children one-half to husband or wife, and the rest to next of kin.

When a person dies without leaving issue and intestate as to the whole or any part of his real or personal property, his father surviving shall not be entitled to any greater share under the intestacy than his mother or any brother or sister surviving, nor shall a grandfather or grandmother of a person dying intestate share in competition with a surviving father, mother, brother or sister. The widow is entitled to dower (which is a one-third interest for life in deceased's real estate) but may elect to take in lieu of all claims to dower her share as above stated in her husband's undisposed of real estate.

See R.S.O. Cap. 108.

EXECUTIONS.

Execution may be issued against the goods and lands of the debtor as soon as judgment is recovered. Writs of execution remain in force for a period of three years, unless satisfied in the meantime or withdrawn by the party at whose instance they were issued. All executions in the Sheriff's hands share pari passu.

Under the Creditors Relief Act, if a debtor permits an

execution under which a seizure has been made by the Sheriff to remain unsatisfied for twenty days after the seizure, or until within two days of the time fixed for sale or allows an execution against lands to remain unsatisfied for nine months after it is placed in the Sheriff's hands, creditors in respect of other claims may proceed in a summary manner in the County Court and obtain certificates entitling them to share in whatever is made under the executions of creditors in the Sheriff's hands.

In order to entitle creditors to share in any moneys realized by the Sheriff, their executions or certificates must be lodged wifh the Sheriff within one month from the date of the levy by the Sheriff. For full practice see R.S.O, 1887, Cap. 65.

Stocks, moneys, securities, leasehold interests, equities of redemption, etc., etc., may be sold, but it has been recently held that equities of redemption in shares of a Company cannot be sold. The proper course in order to realize upon such equities, is, to apply for a Receiver.

EXEMPTIONS.

The exemptions from execution are, speaking generally the beds and bedding in ordinary use by the debtor and his family, necessary wearing apparel, and a list of domestic utensils necessarily incident to living; not to exceed in value the sum of $150.

2. Necessary provender for thirty days not to exceed in value the sum of $40.

3. A cow, six sheep, four hogs and twelve hens, in all not to exceed the value of $75.

4. Tools and implements ordinarily used in the debtor's occupation to the value of $100 or the debtor may elect to receive the proceeds of the sale of such tools, etc., up to $100.

5. Fifteen hives of bees.

The debtor may select the several chattels exempt from seizure. In the case of 2, 3, 4 and 5, the exemption does not apply when the debt is contracted for the identical chattels.

See R.S.O. (1887) 64.

Under the Free Grants and Homesteads Act there is an

exemption from liability for any debt incurred before the issue of the Patent and for twenty years from the date of location, except where the land itself is mortgaged or pledged or for the payment of taxes.

See R.S.O. (1887) Cap. 25.

FOREIGN CORPORATIONS.

Except in the case of Insurance Corporations, which cannot do business in Ontario unless registered here (Insurance Corporations Act, 1892) there is no statute prohibiting the making of contracts or the bringing of actions by Foreign Corporations in Ontario. The law may be stated to be that a Foreign Corporation can maintain an action here for a debt due to it by a person in Ontario, or for breach in Ontario of a contract, whether made in Ontario through an agent of a corporation, or in the domicile of the Corporation, provided the contract is one which the Corporation could validly make under the law of the country in which it is incorporated.

Foreign corporations may be sued in Ontario under circumstances corresponding to those under which they may sue,

Foreign Corporations, like foreign individuals, may (so long as they do not exceed their corporate powers) hold property in Ontario.

HOLIDAYS.

See Bills of Exchange and Promissory Notes.

INTEREST.

Six per cent. is the legal rate of interest, but as there is no law against usury, parties may contract for any rate they see fit. Interest may be allowed in the discretion of the Court upon open accounts, from the time when a demand of payment is made in writing informing the debtor that interest will be claimed from the date of the demand.

See Bills and Notes.

JUDGMENTS.

Judgments do not bind the property of debtors until execution is issued and lodged with the Sheriff. A judgment remains in force for twenty years. A writ of fi fa

may be issued within any time within six years from the date of judgment without leave, and after that time leave must be obtained from the Court. Judgment debtors, their clerks or employees or former clerks or employees or any person or persons to whom they have made a transfer of their property since the debt or liability which was the subject of the action was incurred may be examined as to the debtor's property.

A foreign judgment is proved by an exemplification under seal of the Court being produced.

LIMITATIONS.

All actions upon bills of exchange and promissory notes; also actions for the price of goods sold and delivered, and generally all actions arising out of the breach of simple contracts, must be brought within six years from the time when the right of action accrued.

Actions for rent upon an indenture of demise, and actions upon a bond or other specialty (except upon covenants contained in an indenture of mortgage) within twenty years after the cause of such actions arose.

Actions upon any covenant contained in an indenture of mortgage made after the 1st of July, 1894, within ten years after the cause of such actions arose.

MARRIED WOMEN.

A married woman is capable of acquiring, holding, and disposing by will or otherwise of any real or personal property as her separate property in the same manner as if she were a feme sole without the intervention of any trustee. A woman who while single contracts debts or renders herself liable for torts, remains liable for such debts or torts after marriage. Her husband is also liable for them to the extent of any property he may have received through his wife, and where so liable he may be sued alone or jointly with her. All contracts made by a married woman are prima facie deemed to be made in respect of her separate estate, and unless proved not to have been made with respect to such estate, will bind all separate property owned by her at the date of the contract or subsequently acquired.

In order to obtain judgment against a married woman upon her contract, it is necessary to prove not only the contract and breach thereof, but also to show that she was at the date of the contract possessed of separate estate. Then unless she can show such circumstances as rebut the inference that her contract was made with reference to her separate property, judgment may be obtained against the married woman in respect of all separate property which she possesses at the time of the judgment or may subsequently acquire.

A married woman has the same remedies for protection of her separate property as are possessed by a feme sole. She may in certain cases, e.g., if deserted by her husband, obtain an order for the protection of the earnings of her minor children. She is exempt from the provisions of the Acts respecting arrests for debts.

R. S. O., Cap. 67.

A married woman is entitled to dower in all lands of which her husband was seized in fee simple during marriage, and all lands to which he was beneficially entitled at the time of his decease.

The above does not apply to lands in a wholly unimproved state which have been conveyed by the husband during his lifetime, nor, of course, to lands conveyed by the husband in which the wife has barred her dower. Even if under the age of twenty-one years she may so join to bar dower in case of a sale for value or mortgage, and she may also by deed release her dower to any person to whom the lands have been previously conveyed.

R. S. O., Cap. 132.

Ontario Statutes, 1894, Cap. 41.

MECHANICS LIENS.

Every mechanic, builder, miner, labourer or other person doing work upon or furnishing material to be used in erecting, furnishing etc. any building or mine or placing machines etc. therein has a lien upon the building or mine for the value of the work done and materials etc. furnished, provided that the work was done at the request or with the consent of the owner or some one having an interest

in the property. The lien binds only the interest of the person at whose instance or with whose consent the work was done or the materials etc. were furnished. A person, however small his interest, who procures work to be done or materials to be furnished renders his interest subject to the lien, but cannot bind the interest of any other person in the property unless the circumstances are such as to shew that the work done was with the "privity" (not merely the knowledge) of such other person.

A person may waive his right to a lien by express written agreement.

A mechanic, labourer or other person performing labour for wages upon the construction, alteration etc. of the building or in connection with placing of machinery, etc. in any building erection or mine, has a lien for such wages not exceeding thirty days wages.

All persons employed by or furnishing materials to a person entitled to a lien, may, provided their work was done or their materials furnished in respect of the subject of such lien, give notice of their claim to the owner within thirty days and then acquire a charge on the money payable to the lien holder by the owner.

Liens must be registered within thirty days after the completion of the work, or the supplying or placing of the materials, etc., or within thirty days after the last day's labour for which the wages are payable. The lien may, however, be registered before the completion of the work, and the safer course is to register the lien at once, as in case the owner should dispose of the property to a purchaser for value without notice, the lien holder would not be in a position to enforce his lien as against such purchaser.

A lien not registered within thirty days ceases to exist, unless proceedings are taken before that time to enfore it, and the certificate of such proceedings is registered. Although the lien has been duly registered it shall cease to exist after the expiration of ninety days after the work has been completed or materials or machinery furnished or wages earned or the expiry of the period of credit, where such period is mentioned in the claim of lien filed unless in the meantime proceedings are instituted to realize the claim and a certificate thereof registered.

Registration has no effect after six months unless renewed or unless proceedings are taken in the meantime to enforce the lien. The full practice is set out in the Statutes and there are provisions by which lien holders obtain the benefit of any proceedings instituted by other lien holders of the same class.

R.S.O. Cap. 126.
Statute (Ontario) 1890, Cap. 37.
Statute (Ontario) 1893, Cap. 24.

MINORS.

A person attains majority at age of twenty-one years and until then cannot enter into a binding contract, excepting that a married woman may bar her dower while under age.

PARTNERSHIPS.

All persons associated in partnership for trading, manufacturing or mining purposes are required to register within six months after the formation of the partnership in the Registration Division in which they carry on business, a declaration setting forth their names and addresses and the firm name, etc. (See form given by the Act.)

A similar declaration must be registered on a change in the partnership, and a declaration of any dissolution of partnership must also be registered. Allegations in the declaration are not controvertible as against any party by any person who has signed same. Persons signing the declaration are to be deemed partners until a new declaration is filed.

Every person carrying on business under a firm name or in a name other than his own is also required to file a declaration setting forth this fact. Penalties are provided for the non-compliance with the statute.

An employer may by agreement allow an employee a share in the profits of his business in lieu of or in addition to his salary, and such agreement shall not create any relation in the nature of partnership or entitle the employee to call for an account, and any statement by the employer of the net profits of such business by which he appropriates

the share payable under such agreement shall be final and conclusive between the parties.

R.S.O. Chap. 130.

LIMITED PARTNERSHIPS.

Two or more persons may form a limited partnership consisting of one or more general partners and one or more special partners; the latter contributing in actual cash payments a specific sum to the common stock, and being liable for partnership debts only to the extent of such contribution.

The general partners alone are authorized to carry on the business, and any special partner who transacts any business on account of the partnership, or acts as agent, attorney, etc., for the partnership, becomes liable as a general partner. A special partner may, however, from time to time examine into the partnership concerns and advise as to management.

In case of insolvency of the firm, a special partner is not allowed to claim as a creditor until the claims of all other creditors of the partnership have been satisfied. During the continuance of the partnership a special partner cannot withdraw any part of the sum contributed by him to the capital stock of partnership. He may, however, receive annual interest on the sum contributed by him, provided the payment of such interest does not diminish the amount of capital.

The partnership is formed by the recording of a certificate setting out—

1. The firm name.
2. The general nature of the business intend d to be transacted.
3. The names and addresses of all the partners distinguishing general from special partners.
4. The amount of stock subscribed by each special partner.
5. The period of commencement and termination of the partnership.

This certificate is to be signed by all the partners before a Notary Public and is to be filed in the office of the County Court Clerk.

The continuance of a partnership beyond the time mentioned in the original certificate must also be duly certified. Every alteration made in the names of the partners, in the nature of the business, or in the capital or shares thereof, or in any other matters specified in the original certificate shall be deemed a dissolution of the partnership, and every such partnership carried on after any such alteration has been made shall be deemed a general partnership.

All business is carried on in the firm name in which the names of the general partners alone appears.

This Act is very strictly construed and failure to comply with its terms renders a special partner liable as a general partner.

R.S.O. 129.

WILLS

All wills must be in writing and properly signed at the foot or end by the testator or some person under his direction before two witnessess who must sign in presence of each other and also of the testator present at the same time. A seal is not necessary. All erasures or interlineations should be initialed or signed in margin. No person under twenty-one years of age or of unsound mind can make a valid will. Any person may be a competent witness to a will, but a legacy or beneficial devise to him, will be void. A witness may be executor. A will speaks from the death of the testator, and affects only the property held by him at that time.

A will is revoked by subsequent marriage (unless executed under a particular power) or by a subsequent will or codicil, or by testator destroying it with the intention of revoking it.

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Exports Prohibited	123
Approximate Value of Packages	123

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